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COMPREHENSIVE ANNUAL

FINANCIAL REPORT

FOR THE YEAR ENDED

JUNE 30, 1984

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Contra Costa County, California

FROM
OFFICE OF THE AUDITOR-CONTROLLER
DONALD L. BOUCHET
AUDITOR-CONTROLLER
MARTINEZ, CALIFORNIA

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COUNTY OF CONTRA COSTA
TABLE OF CONTENTS
JUNE 30, 1984

	PAGE
Introductory Section	
Letter of Transmittal	i
Public Officials	ix
Organization Chart	x
Certificate of Conformance	xi
Financial Section	1
Independent Auditors' Report	3
Combined Financial Statements - Overview (General Purpose Financial Statements):	
Combined Balance Sheet - All Fund Types and Account Groups	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	7
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types - Budgeted Basis	8
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/Fund Balances - All Proprietary Fund Types and Similar Trust Funds	10
Combined Statement of Changes in Financial Position - All Proprietary Fund Types and Similar Trust Funds	11
Notes to Combined Financial Statements	12
Supplementary Financial Information:	27
Special Revenue Funds:	29
Combining Balance Sheet	30
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	32

PAGE

Statements of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual -
Road Fund 34
Library Fund 35
Criminalistics Laboratory Fund 36
Fish and Game Fund 37
Survey Monument Preservation Fund 38
Federal Revenue Sharing Fund 39
Victim Assistance Fund 40
Criminal Justice Fund 41
Sans Crainte Drainage Fund 42
Court/Clerk Automation Fund 43
Courthouse Construction Fund 44

Capital Projects Funds: 45

Combining Balance Sheet 46
Combining Statement of Revenues, Expenditures, and Change in Fund Balances 47
Statements of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual:
Los Medanos Hospital Capital Project Fund 48
El Pueblo Daycare Capital Project Fund 49

Enterprise Funds: 51

Combining Balance Sheet 52
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings 53
Combining Statement of Changes in Financial Position - All Enterprise Funds 54

Internal Service Funds: 55

Combining Balance Sheet - All Internal Service Funds 56
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings 58
Combining Statement of Changes in Financial Position - All Internal Service Funds 60

Fiduciary Funds: 63

Combining Balance Sheet 64
Combining Statement of Changes in Assets and Liabilities - Agency Funds 65

General Fixed Assets Account Group: 69

Schedule of General Fixed Assets - By Sources 70
Schedule of General Fixed Assets - By Function and Activity 71
Statement of Changes in General Fixed Assets - By Function and Activity 72

	PAGE
Statistical Section	73
General County Expenditures by Function - Last Ten Fiscal Years	75
General County Revenues by Source - Last Ten Fiscal Years	76
Property Tax Rates - All Overlapping Governments - Last Ten Fiscal Years	77
Property Taxes - All Overlapping Governments - Last Ten Fiscal Years	78
Property Tax Levies and Delinquencies	79
Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years	80
Property Value, Construction, and Bank Deposits - Last Ten Fiscal Years	81
Computation of Legal Debt Margin	82
Computation of Direct and Overlapping Bonded Debt	83
Demographic Statistics:	
Population	84
Average Daily Attendance by School District	85
Ten Principal Taxpayers	86
Miscellaneous Statistics	87

Contra
Costa
County

November 30, 1984

The Honorable Board of Supervisors
County of Contra Costa
Administration Building
Martinez, CA 94553

Members of the Board:

We present the Comprehensive Annual Financial Report of the County of Contra Costa for the fiscal year 1983-84, in compliance with Section 25253 of the Government Code of the State of California. This report was prepared by the County Auditor-Controller, who is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

Accounting System and Budgetary Control

The County's accounting records for general governmental operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for the County's enterprises (e.g., Hospital and Airport), proprietary funds, and the pension trust fund are maintained on the accrual basis.

In developing and modifying the County's accounting systems, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding:

-- the safeguarding of assets against loss from unauthorized use or disposition and

-- the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that:

-- the cost of a control should not exceed the benefits likely to be derived and

-- the evaluation of costs and benefits requires judgments by management.

All internal control evaluations occur within the above framework. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. The County's independent auditors review the adequacy of internal controls as they relate to the fairness of presentation of the combined financial statements included in the Comprehensive Annual Financial Report. The Independent Auditors' report is included on page 3 of this report. The internal audit staff, a division of the Auditor-Controller's department, continually reviews and updates internal audit policies in order to maintain a standardized approach to auditing the financial operations of the various County Departments.

Using the County's automated accounting system the Auditor-Controller restricts each department's expenditures to the amount appropriated by the Board of Supervisors for the year. Increases in budget appropriations must be approved by the Board of Supervisors as a transfer from the Reserve for Contingencies, as a transfer from another appropriation, or as an appropriation of unanticipated or overrealized revenue. No department is permitted to spend more than its available appropriations. Any appropriations remaining in a department at the end of the fiscal year which have not been specifically committed automatically lapse and are transferred to fund balance. The year end fund

balance along with projected revenues becomes available for appropriation the following year. An encumbrance system is used to facilitate effective budgetary control and to enhance cash planning and control. Open encumbrances are reported as reservations of fund balance at June 30.

The Reporting Entity and Its Services

This financial report presents financial data on all activities of the County for which the Board of Supervisors has oversight and budgeting responsibilities. These include the County's General Fund, Special Revenue Funds, Capital Projects Funds, The Employee Retirement Association, Internal Service Funds, and the Hospital, Health Maintenance Organization, Airport, and Special Aviation Enterprise Funds. Pursuant to the National Council on Governmental Accounting Statement 3, the report also contains financial information on the Contra Costa County Juvenile Facilities Corporation and on the Contra Costa County Public Facilities Corporation which are used to assist the County in plant acquisition.

Information limited to cash transactions is presented for agencies and districts which are governed by locally elected independent boards. These agencies are required by law to keep their funds in the County Treasury, or receive their tax money from the County or both. These include school districts, the community college district, cities, redevelopment agencies, Bay Area Rapid Transit, Metropolitan Transit Authority, and a variety of special purpose districts for fire protection, cemetery, mosquito abatement, recreation and park, etc.

For various reasons such as the absence of budget responsibilities, maintenance of funds outside the County Treasury, absence of financial interdependence, and existence of autonomous governing boards, etc., certain operations such as the Contra Costa Housing Authority and Contra Costa District Fair are not included in this report.

The County provides the full range of services contemplated by statute. This includes public protection, highways and streets, sanitation, health and social services, planning and zoning, and general administrative services.

General Governmental Functions

Revenues for County governmental functions totaled $281,676,187 in 1983-84, an increase of 7.9% from 1982-83. The amount of revenues from various sources and the changes from last year are shown in the following tabulation.

Revenue Source	Amount	Percent of Total	Increase from 1982-83	Percent Change
Taxes	$ 80,821,785	28.7%	$ 6,323,980	8.5%
Licenses, permits, and franchises	4,398,314	1.6	650,088	17.3
Fines, forfeitures, and penalties	4,279,322	1.6	576,594	15.6
Use of money and property	11,218,316	3.9	1,536,339	15.9
Aid from other governmental agencies	146,168,964	51.9	3,189,436	2.2
Charges for current services	32,155,018	11.4	7,739,489	31.7
Other revenue	2,634,468	.9	624,010	31.0
Total	$281,676,187	100.0%	$20,639,936	7.9%

County-wide assessed valuations of $26.7 billion represented an increase of 9.3% over the preceding year. This is attributable mostly to new construction and to transfers of ownership.

The increase in Use of Money and Property is due primarily to a general increase in fund reserves available for investment, and to generally higher interest rates.

Aid from State and Federal agencies represented 51.9% of total revenues compared with 54.8% for the preceding year. This decline reflects reduced support from the State and Federal governments.

The increase in Charges for Current Services reflects the County's policy of making more services self supporting.

Expenditures for County governmental purposes totaled $259,724,227, an increase of 3.2% over 1982-83. Changes in levels of expenditures for major functions of the County from the preceding year are shown in the following tabulation.

Function	Amount	Percent of Total	Increase (decrease) from 1982-83	Percent Change
General government	$ 25,234,874	9.7%	$ 764,644	3.1%
Public protection	79,814,723	30.7	1,449,900	1.9
Health and sanitation	12,879,576	5.0	1,187,924	10.2
Public assistance	114,776.454	44.2	3,215,598	2.9
Education	5,642,997	2.2	216,744	4.0
Public ways and facilities	15,667,196	6.0	(357,938)	(2.2)
Recreation and culture	27,885	--	(2,394)	(7.9)
Debt service	5,680,522	2.2	1,596,205	39.1
Total	$259,724,227	100.0%	$ 8,070,683	3.2

The increase in Debt Service is due to an increase in the amount of short-term borrowing.

In addition to the expenditures listed above, an Operating Transfer of $23,022,781 was made for the General Fund Subsidy of the Hospital Enterprise Fund. This was an increase of $7,081,024 from the previous year. In order to fund this increased subsidy and to build county reserves to a more adequate level, the County took several actions during the year including a hiring freeze, sale of surplus land, and refinancing of buildings formerly being lease/purchased from the County Employees Retirement System. As of June 30, 1984 the Hospital and Health Maintenance Organization Enterprise Funds had a combined net deficit of $2,486,349. This deficit does not require further General Fund subsidy inasmuch as it results from the method of accounting for depreciation of fixed assets and from an accounting change prescribed by generally accepted accounting principles which now require recognizing employees' vacation balances as a liability of the Enterprise Fund.

The Governmental Funds had $10,755,040 in unreserved, undesignated equity at the end of the year, up from $3,118,854 at the close of the prior year. $7 million of this balance will be used to help finance the 1984-85 budget.

Debt Administration

The County has not had any outstanding General Obligation Bonds since December, 1977.

The County finances its cash requirements prior to collection of taxes by short term borrowing.

The County has entered into capital lease obligations under lease/purchase agreements with the Employees' Retirement System for various County buildings and other real property. In addition, the Contra Costa County Public Facilities Corporation was organized November 12, 1981 as a nonprofit public benefit corporation to assist the County in financing various public buildings and facilities. Liability of the County for these Long Term Obligations is reported in the combined financial statements.

Cash Management

Cash temporarily idle during the year was invested in accordance with Government Code 53601 which allows investment maximums of 40% in bankers acceptances, 30% in negotiable certificates of deposit, and up to 30% in commercial paper. There is no limit on investments in collateralized certificates of deposit and U.S. Government issues. The average yield on investments for the fiscal year ending June 30, 1984 was 10.86%

General Fixed Assets

The general fixed assets of the County are those fixed assets used in the performance of general governmental functions and exclude the fixed assets of Enterprise and Internal Service Funds. As of June 30, 1984, the general fixed assets of the County amounted to $108,772,414. This amount represents the original cost of the assets and is considerably less than their current value. In accordance with generally accepted accounting principles, depreciation of general fixed assets is not recognized.

Prospects for Future Years

The budget for 1984-85 is $328,163,754 which is $50,413,468 more than the 1983-84 budget. This increase includes $20,992,747 for Mental Health, Alcohol and Drug Abuse programs which, because of an accounting change, is now budgeted in the General Fund rather than the Hospital Enterprise Fund. This budget includes a $10,093,715 Reserve for Contingencies. Permanent sources of funding for local governments to replace those lost by Proposition 13 were approved by the State Legislature during 1983-84.

Independent Audit

For over 35 years the policy of the County has been to require an annual audit of the books of account, financial records, and transactions of all departments of the County by independent certified public accountants. This audit is performed by the firm selected by the County Grand Jury each year. This year the Grand Jury selected Peat, Marwick, Mitchell & Co.

Certificate of Conformance

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Conformance in Financial Reporting to Contra Costa County for its comprehensive annual financial report for the fiscal year ended June 30, 1983.

In order to be awarded a Certificate of Conformance, the County must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Conformance is valid for period of one year only. We believe our current report continues to conform to Certificate of Conformance Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Auditor-Controller Department. We would like to express our appreciation to all members of the department who assisted and contributed to its preparation. We would also like to thank the members of the Board of Supervisors for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

Donald L. Bouchet
Auditor-Controller

Phil Batchelor
County Administrator

COUNTY OF CONTRA COSTA
PUBLIC OFFICIALS
JUNE 30, 1984

ELECTED OFFICIALS

BOARD OF SUPERVISORS

TOM POWERS	DISTRICT 1
NANCY C. FAHDEN	DISTRICT 2
ROBERT I. SCHRODER	DISTRICT 3
SUNNE WRIGHT McPEAK	DISTRICT 4
TOM TORLAKSON	DISTRICT 5

DEPARTMENT HEADS

CARL RUSH	ASSESSOR
DONALD L. BOUCHET	AUDITOR-CONTROLLER
JAMES R. OLSSON	CLERK-RECORDER
WILLIAM A. O'MALLEY	DISTRICT ATTORNEY
RICHARD K. RAINEY	SHERIFF-CORONER
ALFRED P. LOMELI	TREASURER-TAX COLLECTOR

SUPERIOR COURT JUDGES

ROBERT G. McGRATH	ROBERT J. COONEY
RICHARD E. ARNASON	ELLEN S. JAMES
MAX WILCOX, JR.	WILLIAM R. CHANNELL
WAYNE A. WESTOVER	COLEMAN F. FANNIN
GARY A. STRANKMAN	E. PATRICIA HERRON
DAVID A. DOLGIN	RICHARD L. PATSEY
EDWARD L. MERRILL	NORMAN SPELLBERG
DAVID A. PESONEN	

MUNICIPAL COURT JUDGES

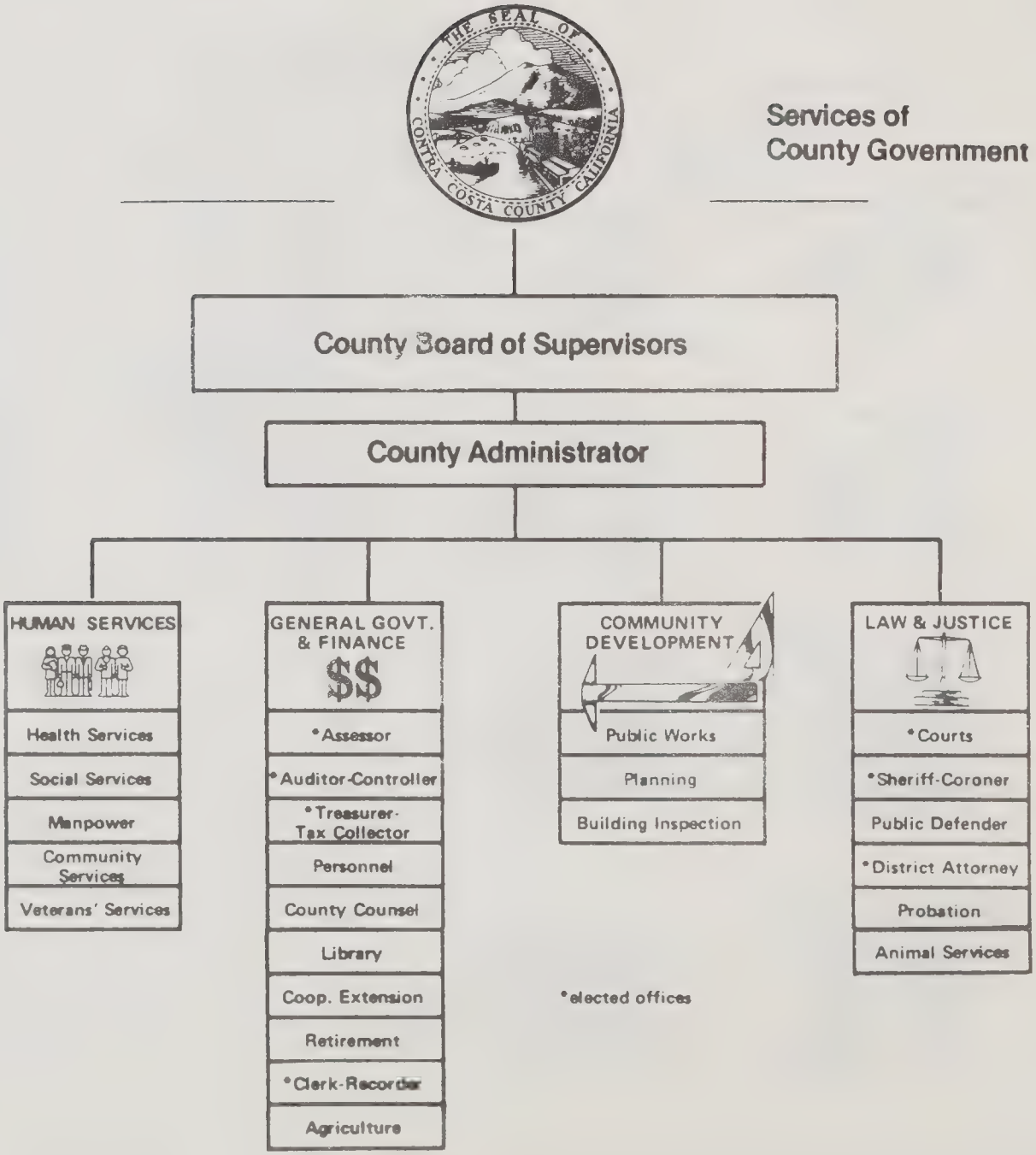
GEORGE D. CARROLL	MARK B. SIMONS
ALLEN L. NORRIS	JOHN D. HATZENBUHLER
BESSIE P. DREIBELBIS	MICHAEL J. PHELAN
JOHN M. ALLEN	JOSEPH R. LONGACRE, JR.
GERALD A. BELLECI	JOHN C. MINNEY
SAMUEL H. MESNICK	PATRICIA A. McKINLEY
DOUGLAS R. CUNNINGHAM	WALTER D. ROGERS

APPOINTED OFFICIALS

DEPARTMENT HEADS

CHARLES DIXON	COUNTY ADMINISTRATIVE OFFICER, ACTING
JOHN B. CLAUSEN	COUNTY COUNSEL
ERNEST SIEGEL	COUNTY LIBRARIAN
DIANE IWASA	DIRECTOR OF ANIMAL SERVICES
ROBERT W. GIESE	DIRECTOR OF BUILDING INSPECTION
H. FISK PHELPS	DIRECTOR OF COOPERATIVE EXTENSION
CECIL L. WILLIAMS	DIRECTOR OF EMERGENCY SERVICES
WILLIAM WALKER, M.D.	DIRECTOR OF HEALTH SERVICES, ACTING
HARRY D. CISTERMAN	DIRECTOR OF PERSONNEL
ANTHONY A. DEHAESUS	DIRECTOR OF PLANNING
J. MICHAEL WALFORD	DIRECTOR OF PUBLIC WORKS
ROBERT E. JORNLIN	DIRECTOR OF SOCIAL SERVICE
JOHN H. DeFREMERY	DIRECTOR OF WEIGHTS & MEASURES
RODGER DAVIS	MARSHAL, MUNICIPAL COURTS
GERALD S. BUCK	PROBATION OFFICER
PATRICK R. MURPHY	PUBLIC DEFENDER
ELMER R. RIEGER	VETERANS' SERVICE OFFICER

Services of County Government



Certificate of Conformance in Financial Reporting

Presented to

Contra Costa County, California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1983

A Certificate of Conformance in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to governmental units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) are judged to substantially conform to program standards.

President

Executive Director

FINANCIAL SECTION

PEAT MARWICK

AUDITORS' REPORT

The Honorable Grand Jury and the
Honorable Board of Supervisors of the
County of Contra Costa:

We have examined the combined financial statements of the County of Contra Costa as of and for the year ended June 30, 1984 as listed in the accompanying table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned combined financial statements present fairly the financial position of the County of Contra Costa, at June 30, 1984, and the results of its operations and the changes in financial position of its proprietary fund types and similar trust funds for the year then ended, in conformity with generally accepted accounting principles which, except for the change, with which we concur, in the method of accounting for accrued vacation as described in note 10 to the financial statements, have been applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements of the County of Contra Costa, taken as a whole. The supplementary financial information as listed in the accompanying table of contents and the columns on the combined financial statements marked "Totals" are presented for purposes of additional analysis and are not a required part of the combined financial statements. The supplementary financial information have been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, such information is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Walnut Creek, California
November 7, 1984

Peat, Marwick, Mitchell & Co.

COUNTY OF CONTRA COSTA

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1984
(with comparative totals for June 30, 1983)

	Governmental Fund Types		
Assets	General	Special Revenue	Capital Projects
Cash and investments	$ 74,433,799	3,667,593	517,659
Accounts receivable and accrued revenue	10,823,169	1,716,718	629
Due from other funds	16,282,346	1,740,201	26,464
Inventories	997,389	-	-
Prepaid expenses and deposits	277,548	298,727	-
Taxes receivable	-	-	-
Fixed assets	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-
Total assets	$ 102,814,251	7,423,239	544,752
Liabilities and Fund Equity			
Liabilities:			
Warrants outstanding	-	-	-
Short-term obligations	64,000,000	-	-
Accounts payable and accrued liabilities	8,458,644	535,526	65,197
Employee benefits payable	-	-	-
Due to other funds	6,838,873	1,569,417	29,838
Welfare program advances	4,059,503	-	-
Deferred revenue	1,047,302	-	-
Capital lease obligations	-	-	-
Unapportioned taxes	-	-	-
Unapportioned taxes - impounded	-	-	-
Due to other agencies and districts	-	-	-
Bonds payable	-	-	-
Matured bonds and coupons payable			
	84,404,322	2,104,943	95,035
Fund Equity:			
Contributed capital	-	-	-
Investment in general fixed assets	-	-	-
Retained earnings (deficit)	-	-	-
Fund Balance:			
Reserved for:			
Encumbrances	3,328,758	3,929,937	151,310
Inventories	997,389	-	-
Prepaid expenses	277,548	-	-
Employees' retirement benefits	-	-	-
Unreserved:			
Designated for equipment replacement	4,704,850	33,110	-
Undesignated	9,101,384	1,355,249	298,407
	18,409,929	5,318,296	449,717
Total liabilities and fund equity	$ 102,814,251	7,423,239	544,752

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1984
(with comparative totals for June 30, 1983)

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Debt	June 30, 1984	June 30, 1983
494,168	20,780,545	639,451,158	-	-	739,344,922	605,730,032
11,255,941	560,545	15,017,481	-	-	39,374,483	39,827,183
7,225,433	1,058,633	30,947,807	-	-	57,280,884	45,053,610
401,201	-	17,458	-	-	1,416,048	1,451,173
3,783	50,000	690,633	-	-	1,320,691	1,229,356
-	-	19,324,566	-	-	19,324,566	16,184,585
8,871,064	-	-	108,772,414	-	117,643,478	113,745,710
-	-	-	-	39,484,036	39,484,036	20,015,028
28,251,590	22,449,723	705,449,103	108,772,414	39,484,036	1,015,189,108	843,236,677
-	-	13,113,917	-	-	13,113,917	17,069,820
-	-	-	-	-	64,000,000	25,000,000
4,585,930	17,413,908	5,400,336	-	-	36,459,541	36,607,174
1,829,669	-	13,740	-	7,452,106	9,295,515	-
14,540,155	394,259	33,908,342	-	-	57,280,884	45,053,610
-	-	-	-	-	4,059,503	4,213,372
-	-	-	-	-	1,047,302	814,320
630,835	-	-	-	6,586,930	7,217,765	8,796,882
-	-	28,728,450	-	-	28,728,450	21,250,615
-	-	-	-	-	-	-
-	-	220,211,077	-	-	220,211,077	176,862,290
-	-	-	-	25,445,000	25,445,000	11,730,000
-	-	781,794	-	-	781,794	251,275
21,586,589	17,808,167	302,157,656	-	39,484,036	467,640,748	347,649,358
9,151,350	-	-	-	-	9,151,350	10,474,938
-	-	-	108,772,414	-	108,772,414	103,642,248
(2,486,349)	4,641,556	-	-	-	2,155,207	3,387,971
-	-	-	-	-	7,410,005	5,486,520
-	-	-	-	-	997,389	930,056
-	-	-	-	-	277,548	-
-	-	403,291,447	-	-	403,291,447	364,194,133
-	-	-	-	-	4,737,960	4,352,599
-	-	-	-	-	10,755,040	3,118,854
6,665,001	4,641,556	403,291,447	108,772,414	-	547,548,360	495,587,319
28,251,590	22,449,723	705,449,103	108,772,414	39,484,036	1,015,189,108	843,236,677

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - All Governmental Fund Types

Year ended June 30, 1984
(with comparative totals for June 30, 1983)

	Governmental Fund Types			Totals (Memorandum Only)	
				Year ended	
	General	Special Revenue	Capital Projects	June 30, 1984	June 30, 1983
Revenues:					
Taxes	$ 75,707,535	5,114,250	-	80,821,785	74,497,805
Licenses, permits and franchises	4,329,159	69,155	-	4,398,314	3,748,226
Fines, forfeitures and penalties	3,171,037	1,108,285	-	4,279,322	3,702,728
Use of money and property	10,888,153	306,618	23,545	11,218,316	9,681,977
Aid from other governmental agencies:					
State	79,602,084	9,449,835	-	89,051,919	86,463,475
Federal	50,617,901	5,932,314	437,607	56,987,822	56,349,856
Other	95,855	33,368	-	129,223	166,197
Charges for current services	31,468,096	686,922	-	32,155,018	24,415,529
Other revenues	2,404,294	220,174	10,000	2,634,468	2,010,458
Total revenues	258,284,114	22,920,921	471,152	281,676,187	261,036,251
Expenditures:					
Current:					
General government	22,967,041	533,276	-	23,500,317	24,242,942
Public protection	79,807,043	7,680	-	79,814,723	78,364,823
Health and sanitation	12,879,576	-	-	12,879,576	11,691,652
Public assistance	109,283,651	5,492,803	-	114,776,454	111,560,856
Education	103,620	5,539,377	-	5,642,997	5,426,253
Public ways and facilities	6,091,849	9,575,347	-	15,667,196	16,025,134
Recreation and culture	27,885	-	-	27,885	30,279
Interest	5,680,522	-	-	5,680,522	4,084,317
Capital outlay	-	-	1,734,557	1,734,557	227,288
Total expenditures	236,841,187	21,148,483	1,734,557	259,724,227	251,653,544
Excess of revenues over (under) expenditures	21,442,927	1,772,438	(1,263,405)	21,951,960	9,382,707
Other financing sources (uses):					
Operating transfers in	710,000	-	-	710,000	1,639,874
Operating transfers out	(23,022,781)	(710,000)		(23,732,781)	(15,941,757)
Proceeds from sale of public facilities corporation bonds	11,359,686	-	-	11,359,686	-
Total other financing sources (uses)	(10,953,095)	(710,000)	-	(11,663,095)	(14,301,883)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	10,489,832	1,062,438	(1,263,405)	10,288,865	(4,919,176)
Fund balances at beginning of year	7,920,097	4,255,858	1,713,122	13,889,077	18,807,205
Fund balances at end of year	$ 18,409,929	5,318,296	449,717	24,177,942	13,888,029

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual -
All Governmental Fund Types - Budgeted Basis

Year ended June 30, 1984

	General Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Taxes	$ 74,365,800	75,707,535	1,341,735
Licenses, permits and franchises	4,576,806	4,329,159	(247,647)
Fines, forfeitures and penalties	3,265,050	3,171,037	(94,013)
Use of money and property	10,698,556	10,888,153	189,597
Aid from other governmental agencies:			
State	81,035,586	79,602,084	(1,433,502)
Federal	52,312,830	50,617,901	(1,694,929)
Other	117,930	95,855	(22,075)
Charges for current services	32,266,319	31,468,096	(798,223)
Other revenues	1,579,436	2,404,294	824,858
Total revenues	260,218,313	258,284,114	(1,934,199)
Expenditures:			
Current:			
General government	26,449,663	24,907,926	1,541,737
Public protection	82,789,372	80,501,946	2,287,426
Health and sanitation	13,740,102	12,953,148	786,954
Public assistance	113,531,316	109,743,102	3,788,214
Education	107,931	105,971	1,960
Public ways and facilities	6,250,057	6,249,032	1,025
Recreation and culture	105,619	28,298	77,321
Interest	5,680,523	5,680,522	1
Capital outlay	-	-	-
Total expenditures	248,654,583	240,169,945	8,484,638
Excess of revenues over (under) expenditures	11,563,730	18,114,169	6,550,439
Other financing sources (uses):			
Operating transfers in	800,000	710,000	(90,000)
Operating transfers out	(23,022,782)	(23,022,781)	1
Proceeds from sale of public facilities corporation bonds	11,359,145	11,359,686	541
Total other financing sources (uses)	(10,863,637)	(10,953,095)	(89,458)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	700,093	7,161,074	6,460,981
Add reserve for encumbrances	3,328,758	3,328,758	-
Fund balances at beginning of year	7,920,097	7,920,097	-
Fund balances at end of year	$ 11,948,948	18,409,929	6,460,981

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual -
All Governmental Fund Types - Budgeted Basis

Year ended June 30, 1984

Special Revenue Funds			Capital Projects Funds			Totals (Memorandum Only)		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
5,001,789	5,114,250	112,461	-	-	-	79,367,589	80,821,785	1,454,196
66,745	69,155	2,410	-	-	-	4,643,551	4,398,314	(245,237)
1,256,000	1,108,285	(147,715)	-	-	-	4,521,050	4,279,322	(241,728)
165,428	306,618	141,190	16,011	23,545	7,534	10,879,995	11,218,316	338,321
9,085,813	9,449,835	364,022	-	-	-	90,121,399	89,051,919	(1,069,480)
7,187,399	5,932,314	(1,255,085)	437,607	437,607	-	59,937,836	56,987,822	(2,950,014)
100,000	33,368	(66,632)	-	-	-	217,930	129,223	(88,707)
1,139,317	686,922	(452,395)	-	-	-	33,405,636	32,155,018	(1,250,618)
177,908	220,174	42,266	-	10,000	10,000	1,757,344	2,634,468	877,124
24,180,399	22,920,921	(1,259,478)	453,618	471,152	17,534	284,852,330	281,676,187	(3,176,143)
1,594,555	1,388,651	205,904	-	-	-	28,044,218	26,296,577	1,747,641
26,563	8,936	17,627	-	-	-	82,815,935	80,510,882	2,305,053
-	-	-	-	-	-	13,740,102	12,953,148	786,954
5,650,736	5,503,513	147,223	-	-	-	119,182,052	115,246,615	3,935,437
5,817,804	5,607,284	210,520	-	-	-	5,925,735	5,713,255	212,480
13,746,983	12,570,036	1,176,947	-	-	-	19,997,040	18,819,068	1,177,972
-	-	-	-	-	-	105,619	28,298	77,321
-	-	-	-	-	-	5,680,523	5,680,522	1
-	-	-	2,166,740	1,885,867	280,873	2,166,740	1,885,867	280,873
26,836,641	25,078,420	1,758,221	2,166,740	1,885,867	280,873	277,657,964	267,134,232	10,523,732
(2,656,242)	(2,157,499)	498,743	(1,713,122)	(1,414,715)	298,407	7,194,366	14,541,955	7,347,589
-	-	-	-	-	-	800,000	710,000	(90,000)
(800,000)	(710,000)	90,000				(23,822,782)	(23,732,781)	90,001
-	-	-	-	-	-	11,359,145	11,359,686	541
(800,000)	(710,000)	90,000	-	-	-	(11,663,637)	(11,663,095)	542
(3,456,242)	(2,867,499)	588,743	(1,713,122)	(1,414,715)	298,407	(4,469,271)	2,878,860	7,348,131
3,929,937	3,929,937	-	151,310	151,310	-	7,410,005	7,410,005	-
4,255,858	4,255,858	-	1,713,122	1,713,122	-	13,889,077	13,889,077	-
4,729,553	5,318,296	588,743	151,310	449,717	298,407	16,829,811	24,177,942	7,348,131

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenses and Changes
in Retained Earnings/Fund Balances -
All Proprietary Fund Types and Similar Trust Funds

Year ended June 30, 1984
(with comparative totals for June 30, 1983)

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	
				Year ended	
	Enterprise	Internal Service	Pension Trust	June 30, 1984	June 30, 1983
Operating revenues:					
Use of money and property	$ -	1,857,531	38,278,802	40,136,333	32,958,350
Charges for current services	65,518,817	6,016,771	3,784	71,539,372	69,987,273
Contributions	-	-	25,600,006	25,600,006	30,927,277
Gain (loss) on disposal or retirement of trust investments	-	-	(477,055)	(477,055)	14,695,464
Total operating revenues	65,518,817	7,874,302	63,405,537	136,798,656	148,568,364
Operating expenses:					
Salaries and employee benefits	40,858,519	41,538	248,052	41,148,109	42,639,100
Services and supplies	44,091,307	1,711,918	745,286	46,548,511	43,178,373
Depreciation	931,132	-	-	931,132	872,158
Benefits and claims	-	8,215,527	23,301,303	31,516,830	31,442,457
Total operating expenses	85,880,958	9,968,983	24,294,641	120,144,582	118,132,088
Operating income (loss)	(20,362,141)	(2,094,681)	39,110,896	16,654,074	30,436,276
Nonoperating expense - net	(2,862)	-	-	(2,862)	1,080
Operating transfers in	23,022,781	-	-	23,022,781	15,941,757
Operating transfers out	-	-	-	-	(1,639,874)
Net income (loss)	2,657,778	(2,094,681)	39,110,896	39,673,993	44,739,239
Depreciation on fixed assets financed by grants	56,159	-	-	56,159	61,751
Retained earnings/fund balances at beginning of year	(3,348,266)	6,736,237	364,194,133	367,582,104	322,781,114
Cumulative effect of change in accounting principle (note 10)	(1,852,020)	-	(13,582)	(1,865,602)	-
Retained earnings (deficit)/fund balances at end of year	$ (2,486,349)	4,641,556	403,291,447	405,446,654	367,582,104

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Combined Statement of Changes in Financial Position -
All Proprietary Fund Types and Similar Trust Funds

Year ended June 30, 1984
(with comparative totals for June 30, 1983)

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	
				Year ended	
	Enterprise	Internal Service	Pension Trust	June 30, 1984	June 30, 1983
Funds provided (used) by operations:					
Net income (loss) before operating transfers	$(20,365,003)	(2,094,681)	39,110,896	16,651,212	30,437,356
Items not requiring (providing) the use of funds:					
Depreciation	931,132	-	-	931,132	872,158
Transfer of assets	(1,267,429)	-	-	(1,267,429)	-
Total funds provided (used) by operations before operating transfers	(20,701,300)	(2,094,681)	39,110,896	16,314,915	31,309,514
Operating transfers (net)	23,022,781	-	-	23,022,781	14,301,883
Increase in accounts payable and accrued liabilities	-	2,832,263	171,517	3,003,780	5,388,671
Increase in Employee Benefits Payable	1,829,669	-	13,740	1,843,409	-
Increase in amounts due to other funds	-	171,647	-	171,647	8,530,433
Decrease in accounts receivable and accrued revenue	4,801,079	-	-	4,801,079	206,390
Decrease in inventories	103,198	-	-	103,198	-
Decrease in prepaid expenses and deposits	29,760	-	-	29,760	45,928
Decrease in amounts due from other funds	-	12,036,845	2,144,864	14,181,709	-
Increase in capital lease obligations	118,981	-	-	118,981	-
Net decrease in fixed assets	301,266	-	-	301,266	-
Total funds provided	9,505,434	12,946,074	41,441,017	63,892,525	59,782,819
Funds used for:					
Increase in accounts receivable and accrued revenue	-	249,666	1,053,993	1,303,659	2,275,108
Increase in amounts due from other funds	4,206,179	-	-	4,206,179	14,571,192
Increase in inventories	-	-	-	-	131,409
Increase in prepaid expenses and deposits	-	-	17,190	17,190	31,494
Net increase in fixed assets	-	-	-	-	553,410
Decrease in accounts payable and accrued liabilities	172,467	-	-	172,467	-
Decrease in other current liabilities	-	-	-	-	104,554
Decrease in amounts due to other funds	3,289,506	-	1,530,078	4,819,584	-
Decrease in capital lease obligations	-	-	-	-	31,078
Decrease in retained earnings/fund balance:					
Cummulative effect of change in accounting principle	1,852,020	-	13,582	1,865,602	-
Total funds used	9,520,172	249,666	2,614,843	12,384,681	17,698,245
Net increase (decrease) in cash and investments	(14,738)	12,696,408	38,826,174	51,507,844	42,084,574
Cash and investments at beginning of year	508,906	8,084,137	356,248,012	364,841,055	322,756,481
Cash and investments at end of year	$ 494,168	20,780,545	395,074,186	416,348,899	364,841,055

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

June 30, 1984

(1) Definition of Reporting Entity

The County of Contra Costa is a political subdivision created by the State of California. As such it can exercise the powers specified by the Constitution and statutes of the State. The County is governed by a five member elected Board of Supervisors.

This financial report presents financial data on all activities of the County for which the Board of Supervisors has oversight and budgeting responsibilities. These include the County's General Fund, Special Revenue Funds, Capital Projects Funds, Pension Trust Fund (Employee Retirement Association), Internal Service Funds, and the Hospital, Health Maintenance Organization, Airport and Special Aviation Enterprise Funds. Pursuant to the National Council on Governmental Accounting Statement 3, the report also contains financial information of non-profit Public Facilities Corporations used to assist the County in plant acquisition. Accordingly, $25,445,000 in lease obligations between the County and the Public Facilities Corporations have been reclassified to bonds payable. Totals for June 30, 1983 have also been reclassified to maintain comparability.

Information limited to cash transactions is presented for agencies and districts which are governed by locally elected independent boards. These agencies are required by law to keep their funds in the County Treasury, or receive their tax apportionment from the County, or both. These include school districts, the community college district, cities, redevelopment agencies, the Bay Area Rapid Transit District, the Metropolitan Transit Authority, and a variety of special purpose districts for fire protection, cemeteries, mosquito abatement, recreation and parks, etc.

For various reasons such as the absence of oversight and budget responsibilities, the maintenance of funds outside the County Treasury, the absence of financial interdependency and the existence of autonomous governing boards, certain operations such as the Contra Costa Housing Authority and County Fair are not part of the defined reporting entity.

(2) Summary of Significant Accounting Policies

The accounting policies of the County of Contra Costa conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

A. Basis of Presentation - Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements as follows:

GOVERNMENTAL FUNDS

General Fund -- The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

(2) Summary of Significant Accounting Policies, Continued

GOVERNMENTAL FUNDS, CONTINUED

Special Revenue Funds -- Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. The assets and liabilities of the employees' deferred compensation plan, which were previously classified as Special Revenue Funds, are classified as Trust and Agency Funds at June 30, 1984.

Capital Projects Funds -- Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by Proprietary Funds.

PROPRIETARY FUNDS

Enterprise Funds -- Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds -- Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis, including the County's self-insurance activities.

FIDUCIARY FUNDS

Trust and Agency Funds -- Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Expendable Trust, Nonexpendable Trust, Pension Trust, and Agency Funds. Nonexpendable Trust and Pension Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Included in the Trust and Agency Funds at June 30, 1984, are the assets and liabilities of the employees deferred compensation plan, which amounted to $4,430,735.

B. Basis of Accounting

The modified accrual basis of accounting is followed by the governmental and expendable trust funds. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available. Receipts for Licenses, Permits and Franchises, Fines, Forfeitures and Penalties, Charges for Current Services, Interest and Other Revenues are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Revenues from secured property taxes are recorded under the alternate method of apportionment as described in note 4. Revenues from unsecured property taxes are recorded when apportioned, based on receipt. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

(2) Summary of Significant Accounting Policies, Continued

B. Basis of Accounting, Continued

Expenditures are recognized under the modified accrual basis of accounting with the exception of principal and interest on general long-term debt, which is recognized when due.

All Proprietary funds and Nonexpendable Trust and Pension Trust Funds are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when they are earned, and expenses are recognized when they are incurred.

C. Budget and Budgetary Accounting

In accordance with the provisions of Sections 29000 and 29143 inclusive of the government code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget on or before August 30, for each fiscal year. The County budget is an accumulation of current operating budgets from individual departments within the General Fund totaling to the General Fund, Special Revenue Funds and Capital Projects Funds budgets. Budgets for these funds are adopted on a basis consistent with generally accepted accounting principles.

Any amendments or transfers of appropriations between object levels within the same department or between departments within any fund are authorized by the County administrative office and must be approved by the County's Board of Supervisors. Supplemental appropriations necessary and normally financed by unanticipated revenues during the year must be approved by the Board. A formal supplementary budgetary report is issued separately to integrate such amendments into the original appropriations and financing sources. All unused appropriations lapse at year end.

Expenditures are controlled on the object level for all budgets within the County except for fixed assets which are controlled on the sub-object level. There are no excess expenditures over the related appropriations in any object level within any fund. Budgeted amounts are reported as amended. Any individual amendments were not material in relation to the original appropriations.

The results of "actual" operations presented for budgetary purposes for the General, Special Revenue, and Capital Projects Funds include the effects of both expenditures and encumbrances.

D. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds, and Capital Projects Funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

E. Investments

Investments are stated at cost or amortized cost which approximates market.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

(2) Summary of Significant Accounting Policies, Continued

F. Inventory

Inventory is valued at the lower of cost (on a first-in, first-out basis) or market. Inventory consists of expendable supplies held for consumption. The reserve for inventory is equal to the amount of inventory to indicate that a portion of the fund balance is not available for future expenditure.

G. Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets, nor has interest during construction periods been capitalized.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

Fixed Assets - Proprietary Fund Types

Fixed assets owned by the proprietary fund types are stated at cost or estimated fair market value. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	25-40 years
Improvements	10-20 years
Equipment	3-20 years

H. Vacation and Sick Leave

Under terms of union contracts, County employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation days. Employees are not reimbursed for accumulated sick leave. Accumulated vacation is accrued in the accompanying financial statements as more fully described in note 10.

I. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However, comparative data (i.e., presentation of prior year totals by fund type) have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

(Continued)

(2) Summary of Significant Accounting Policies, Continued

J. Total Columns on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(3) Pension Trust Fund Investments

At June 30, 1984, the cost and estimated market value of securities in the Pension Trust Fund (Employee Retirement System) are as follows:

	Cost	Market
Equity Securities	$ 76,904,546	71,299,217
Debt Securities	$ 255,939,450	223,278,784

As of the date of this report, loss on disposal of equity and debt securities subsequent to year-end amounted to $1,350,000 and $4,670,000, respectively.

(4) Property Tax

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property which is situated in the County as of the preceding March 1. Property taxes on the secured roll are due in two installments; November 1 and February 1 of the fiscal year. If unpaid, such taxes become delinquent on December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date, (March 1), and become delinquent, if unpaid, on August 31.

Property taxes are recorded as revenue and receivables when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the State Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll (approximately October 1 of each year). Under the alternate apportionment method, specified amounts of penalties, interest collected on delinquent secured taxes, and funds from sales of tax-deeded properties are held in trust in the Secured Tax Losses Reserve Fund. This reserve is used to fund the apportionment of taxes. In accordance with the modified accrual basis of accounting, property taxes which have been collected in advance of the levy year have been recorded as deferred property tax revenues.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

(5) Fixed Assets

A summary of changes in general fixed assets follows:

	Balance July 1, 1983	Additions	Deletions	Balance June 30, 1984
Land	$ 4,380,123	155,054	104,628	4,430,549
Buildings and improvements	56,252,372	4,607,138	84,313	60,775,197
Buildings and improvements: Lease purchase	24,345,779	-	-	24,345,779
Equipment	16,849,165	767,630	848,350	16,768,445
Equipment: Lease purchase	1,814,809	637,635	-	2,452,444
Total	$ 103,642,248	6,167,457	1,037,291	108,772,414

A summary of proprietary fund type property, plant and equipment at June 30, 1984 follows:

	Hospital	Health Maintenance Organization	Airport	Total Enterprise Funds
Land	$ 109,024	-	651,326	760,350
Buildings and improvements	8,411,778	59,067	4,092,337	12,563,182
Buildings and improvements: Lease purchase	-	-	-	-
Equipment	2,335,085	54,766	29,671	2,419,522
Equipment: Lease purchase	634,707	394,177	-	1,028,884
Total	11,490,594	508,010	4,773,334	16,771,938
Less accumulated depreciation and amortization	5,765,597	190,099	1,945,178	7,900,874
Net	$ 5,724,997	317,911	2,828,156	8,871,064

Property, plant and equipment for Special Districts under the Board of Supervisors approximated $36,422,000 at June 30, 1984.

(Continued)

(6) Due to/from Other Funds

Account balances at June 30, 1984, in thousands of dollars are as follows:

	Receivables	Payables
General Fund	$ 16,282	6,839
Special Revenue Funds:		
Sans Crainte Drainage	-	9
Fish and Game	1	-
Special District Revolving	100	-
Survey Monument Preservation	-	4
Road	463	687
Federal Revenue Sharing	112	712
Criminal Justice	47	71
Library	982	63
Court/Clerk Automation	1	-
Courthouse Construction	34	24
Capital Projects Funds:		
Los Medanos Project	-	3
El Pueblo Project	26	27
Enterprise Funds:		
Airport	64	49
Hospital	5,302	12,356
Health Maintenance Organization	1,860	2,135
Internal Service Funds:		
Self-Insurance	1,059	394
Pension Trust:		
Employees Retirement System	1,753	363
Trust and Agency:		
Districts under Board of Supervisors	1,670	1,943
Districts under Local Board	1,978	1,973
Tax Collection Districts	361	81
School Districts	22,193	22,175
Departmental Trusts	1,774	4,634
Tax Distribution Trusts	1,219	2,739
	$ 57,281	57,281

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

(7) Lease Commitments

The County has leasing arrangements covering various County land, buildings and equipment as follows:

Capital Leases

Lease payments (principal and interest) under capital lease agreements included in expenditures for the year amounted to $2,446,432 for the General Fund, $6,084 for the Hospital Enterprise Fund and $379,320 for Special Districts under control of the Board of Supervisors.

Real property under capital leases, included in fixed assets at June 30, 1984, is $24,345,779. Real property under capital leases for Special Districts under control of the Board of Supervisors at June 30, 1984 approximated $3,354,000.

Interest rates on capital lease obligations range from 5 percent to 12.4 percent.

Included in fixed assets are various County buildings, under lease/purchase agreements with the Employees' Retirement Association. The County has an option to purchase each of the properties at any time during the term of each lease for the remaining amount of the capital lease obligation, subject in some cases to a premium ranging from 5.0 percent to 9.5 percent. In the event the County does not exercise its option to purchase a building, the Retirement Association has the option to purchase the County land on which the building is located at its fair market value at the time the lease terminates.

The County also has lease/purchase agreements with non-profit Public Facilities Corporations. The buildings under these lease agreements are included in fixed assets. The related obligations are more fully described in note 8.

(Continued)

(7) Lease Commitments, Continued

Capital Leases, Continued

The following is a summary of changes in general County capital lease obligations for the year ended June 30, 1984:

Balance at July 1, 1983	$ 8,285,028
Additional obligations	478,191
Current maturities or cancellations	(2,176,289)
Balance at June 30, 1984	$ 6,586,930

Future minimum lease payments under capital leases together with the related present value of the capital lease obligations at June 30, 1984 are as follows:

	Fiscal year ending June 30,	Equipment leases	Lease/purchase agreement with Employees Retirement Association	Other building leases	Total
General County	1985	$ 604,095	283,456	398,652	1,286,203
	1986	567,451	283,456	420,222	1,271,129
	1987	412,927	439,723	441,792	1,294,442
	1988	212,534	85,452	441,792	739,778
	1989	75,382	108,484	441,792	625,658
	1990-2003	-	-	6,176,910	6,176,910
Total minimum capital lease payments		1,872,389	1,200,571	8,321,160	11,394,120
Less amount representing interest		(298,457)	(147,570)	(4,361,163)	(4,807,190)
Present value of capital lease obligations		$ 1,573,932	1,053,001	3,959,997	6,586,930
Enterprise Funds	1985	248,288	-	-	248,288
	1986	232,285	-	-	232,285
	1987	187,159	-	-	187,159
	1988	51,267	-	-	51,267
	1989	24,138	-	-	24,138
Total minimum capital lease payments		743,137	-	-	743,137
Less amount representing interest		(112,302)	-	-	(112,302)
Present value of capital lease obligations		$ 630,835	-	-	630,835

The present value of the future minimum capital lease payments for Special Districts under control of the Board of Supervisors approximated $1,532,582 at June 30, 1984.

(Continued)

(7) Lease Commitments, Continued

Operating Leases

Total rental expense for the year ended June 30, 1984 for all operating leases and month-to-month lease arrangements amounted to $5,139,845 for the General Fund, $408,096 for the Special Revenue Funds, and $1,272,747 for the Hospital Enterprise Fund.

At June 30, 1984, the future minimum rental payments required under operating leases for buildings and equipment, other than month-to-month lease arrangements, are as follows:

Fiscal year ending June 30,	General Fund	Hospital Enterprise Fund
1985	$ 2,482,510	563,836
1986	1,477,381	544,452
1987	1,062,309	515,782
1988	806,044	332,290
1989	373,756	86,225
Thereafter	706,855	44,990
	$ 6,908,855	2,087,575

(8) Bonded Debt

The County has no general obligation bonds. It finances its building program by leasing from non-profit Public Facilities Corporations which issue bonds to purchase the buildings. A summary of these bond transactions for the year ended June 30, 1984 are as follows:

	Revenue Bonds
Bonds payable at July 1, 1983	$ 11,730,000
Bonds issued:	
1984 Bisso Lane Project	1,810,000
1984 Court Street and Muir Road Project	4,615,000
1984 Administration and Library Buildings Project	13,800,000
Bonds retired	(6,510,000)
Bonds payable at June 30, 1984	$ 25,445,000

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

(8) Bonded Debt, Continued

Individual issues of bonds payable at June 30, 1984 are as follows:

Revenue Bonds	Original Issue	Date Sold	Annual Installments	Final Payment	Interest Rates	Payable at 6/30/84
Juvenile facilities	$ 2,380,000	1973	$ 120,000-215,000	1/15/93	6.0-6.25	$ 1,485,000
Public Facilities #1	4,615,000	1984	85,000-300,000	5/01/97	5.5-9.4	4,615,000
Public Facilities #2	1,810,000	1984	60,000-155,000	7/01/92	6.0-8.5	1,810,000
Public Facilities #3	3,850,000	1983	115,000-470,000	4/01/98	6.8-8.8	3,735,000
Administration and Library Buildings	13,800,000	1984	135,000-770,000	8/01/04	7.0-10.25	13,800,000
Total						$ 25,445,000

The annual requirements to amortize all debt outstanding as of June 30, 1984 are as follows:

Year ended June 30,	Principal	Interest	Total
1985	$ 495,000	1,929,331	2,424,331
1986	935,000	2,231,605	3,166,605
1987	1,020,000	2,167,773	3,187,773
1988	1,105,000	2,094,755	3,199,755
1989	1,215,000	2,010,992	3,225,992
1990-1994	7,145,000	8,413,882	15,558,882
1995-2005	13,530,000	7,375,879	20,905,879
	$ 25,445,000	26,224,217	51,669,217

The County is contingently liable for bonded indebtedness of County sponsored special assessment districts issued under the Improvement Act of 1915. The bonds outstanding at June 30, 1984 were approximately $31,101,789. The bonded debt of Special Districts under control of the Board of Supervisors at June 30, 1984 was approximately $10,257,000 bearing interest at rates ranging from 3.75% to 12.0% and maturing through 2005.

(9) Mortgage Revenue Bonds

Mortgage Revenue Bonds have been issued to provide funds to purchase mortgage loans on newly constructed or existing single and multi-family residences within the unincorporated areas of the County and any participating city. The bonds are secured by a pledge of mortgage loans purchased, revenues, mortgage insurance proceeds, and all other funds and accounts held by the trustee in the indenture and are not an obligation of the County.

Mortgage Revenue Bonds outstanding at June 30, 1984 follows:

Mortgage Revenue Bonds	Original Issue	Date Sold	Final Payment	Interest Rates
1982 Home Mortgage Revenue Bonds	$ 62,400,000	1982	2010	8.25-12.5%
1983 Home Mortgage Revenue Bonds	37,100,000	1983	2015	6.5-9.25%
1984 Multi-Family Mortgage Revenue Bonds	12,297,338	1984	2007	5.75-10.375%

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

(10) Adjustment to Beginning Fund Balance

Effective July 1, 1983 the County applied the provisions of National Council on Governmental Accounting Statement No. 4, "Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Balances", and recorded a liability for the vested portion of vacation earned but not taken by employees. The effect of this change was to decrease the fund balance as of July 1, 1983 of the Enterprise funds and the Pension Trust fund by $1,852,020 and $13,582, respectively, and to decrease expenses in the Enterprise funds by $22,351 and increase expenditures in the Pension Trust fund by $158 for the year ended June 30, 1984.

Accrued vacation of all other funds at June 30, 1984 of $7,452,106 that is not expected to be liquidated in the following year with expendable available financial resources has been included in the General Long-Term Debt Group of Accounts.

(11) Deficit Fund Balances

Commencing with fiscal year 1980-81 the County segregated the Hospital Enterprise Fund into two enterprise funds for accounting purposes: the Health Maintenance Organization Enterprise Fund and the Hospital Enterprise Fund. At June 30, 1984 the Health Maintenance Organization Enterprise Fund had a retained earnings balance of $1,076,131 and the Hospital Enterprise Fund had a deficit retained earnings balance of $3,741,061. Of this deficit $1,789,713 is a result of the cumulative effect of a change in accounting principles as more fully described in note 10 and $1,951,348 is a result of actual revenues amounting to less than budgeted revenues and actual expenses exceeding budgeted expenses. It is anticipated that part of this deficit will be funded through a reduction in operating expenditures, increased revenue from other sources, transfers from the Health Maintenance Organization Enterprise Fund and, possibly, an increased subsidy from the General Fund in the 1984-85 fiscal year. It is also anticipated that a portion of the deficit which is related to the excess of depreciation over capital expenditures and to long-term vacation liability accrual (note 10) will remain for one or more fiscal years.

The Medical Liability and Workers' Compensation-County Insurance Funds had deficit retained earnings of $37,000 and $69,000, respectively. These deficits are expected to be recovered by increased user charges.

(12) Pension Plan

The County has a contributory pension plan covering substantially all its employees. Pension costs for the fiscal year ended June 30, 1984 is $35,718,000 for employer and employee contributions which includes amortization of past service cost by July 1, 2010. Employer and employee contributions for the year ended June 30, 1984 approximated $18,488,000 and $4,267,000, respectively. Contributions made by Special Districts and Special District Employees for the year ended June 30, 1984 approximated $1,942,000 and $590,000, respectively.

The County's funding policy is to make contributions to the plan based upon rates adopted by the Board of the Contra Costa County Employees Retirement Association and the County Board of Supervisors. The difference between the actuarially determined pension cost and the actual contributions made to the fund was funded by a transfer from the fund surplus of the plan to actual reserves.

(Continued)

(12) Pension Plan, Continued

At January 1, 1984, the date of the most recent actuarial valuation, the actuarially computed present value of accumulated plan benefits are summarized as follows:

Actuarial present value of accumulated plan benefits:

Vested	$ 452,466,000
Nonvested	9,425,000
	461,891,000
Less net assets available for benefits (including surplus of $24,671,220)	383,790,000
Unfunded actuarial present value of accumulated plan benefits	$ 78,101,000

The assumed rate of return used in determining the actuarial present value of accumulated plan benefits is 8%. Net assets available for benefits are stated at cost which exceeds market by $11,776,000.

(13) Segment Information for Enterprise Funds

The key financial data for the Enterprise Funds for the year ended June 30, 1984, are as follows:

	Airport	Special Aviation	Hospital	Health Maintenance Organization	Total Enterprise Funds
Operating revenues	$ 676,305	-	48,690,915*	16,151,597	65,518,817
Operation expenses (other than depreciation)	469,248	14,077	64,458,219	20,008,282	84,949,826
Depreciation	133,172	-	706,733	91,227	931,132
Operating income (loss)	73,885	(14,077)	(16,474,037)	(3,947,912)	(20,362,141)
Non-operating revenues (expense)	(7,862)	5,000	-	-	(2,862)
Operating transfers in	-	-	18,245,907	4,776,874	23,022,781
Net income (loss)	$ 66,023	(9,077)	1,771,870	828,962	2,657,778
Property, plant and equipment:					
Additions	442,871	-	678,052	69,152	1,190,075
Deletions	-	-	2,163,008	-	2,163,008
Net working capital	50,770	-	-	-	50,770
Total assets	3,025,939	-	21,460,079	3,765,572	28,251,590
Long-term liabilities	-	-	389,182	241,653	630,835
Total equity	2,777,386	-	2,801,484	1,086,131	6,665,001

*Net of provisions for bad debts and contractual adjustments of $5,351,000 and $6,509,000, respectively.

(Continued)

(13) Segment Information for Enterprise Funds, Continued

Accounts receivable and accrued revenue of the Hospital Enterprise Fund are reflected net of allowances for bad debts and contractual adjustments of $17,538,000 and $5,809,000, respectively.

As of June 30, 1984, the Hospital Fund had borrowed $9,250,000 from various County funds.

The County pays a subsidy to the Hospital Enterprise Fund to provide resources to the fund for the operating costs of the Hospital which are in excess of the operating revenues. Subsidies for the last three years are as follows:

Year ended June 30,	Contribution to Hospital
1982	$ 17,787,000
1983	15,432,000
1984	23,023,000

(14) Commitments and Contingencies

A. Insurance

The County is entirely self-insured for claims relating to public liability (excluding the airport), automobile accidents, medical malpractice and workers' compensation and unemployment. In addition, the County became self-insured in 1981 for costs of its employees' dental and its management employees' long-term disability programs. Internal Service funds are used to account for the County's self-insurance activities. It is the County's policy to provide in each fiscal year, by charges to affected operating funds, amounts sufficient to cover the estimated charges for self-insured claims. Charges to operating funds are recorded as expenditures of such funds and revenues of the Internal Service funds. Accruals and payments of claims are recorded in the Internal Service funds. The recorded liability is the County's best estimate based on available information and may be revised as further information is obtained and as pending cases are litigated.

B. Grants

The County participates in a number of Federal and State grant programs subject to financial and compliance audit by the grantors or their representatives. Audits of certain grant programs including the year ended June 30, 1984, have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The County believes that such disallowances, if any, would not have a material effect on the financial statements.

SUPPLEMENTARY FINANCIAL INFORMATION

SPECIAL REVENUE FUNDS

ROAD FUND	This fund was established to provide for maintenance and construction of roadways. Revenues consist primarily of the County's share of State highway users taxes and are supplemented by Federal Funds, vehicle code fines, and reimbursements for services provided.
LIBRARY FUND	This fund was established to provide library services for all areas of the County except the City of Richmond. Property taxes provide most of the fund's revenues. State aid and fines provide the remaining revenues.
CRIMINALISTICS LABORATORY FUND	This fund was established to help defray the County's costs of maintaining criminalistic laboratories. Revenues are derived primarily from fines related to controlled substance convictions.
FISH AND GAME FUND	This fund was established to contribute toward the preservation and propagation of fish and wildlife. Revenues are derived primarily from local fish and game fines.
SURVEY MONUMENT FUND	This fund was established to receive a user fee as a condition precedent to the recording of grant deeds conveying real property by the County Recorder and to pay expenses authorized by the County Surveyor in retracement or remonument survey of major historical land division lines.
FEDERAL REVENUE SHARING FUND	This fund was established to receive and expend the County's share of Federal Revenue Sharing funds. The funds are distributed to local agencies from the Federal government based on a formula composed of population, relative income factor and general tax effort.
SERVICE AREAS REVOLVING FUND	This fund was established to provide a source of borrowing for County Service Areas. Loans are repaid from normal revenues within a five year period.
VICTIM ASSISTANCE FUND	This fund was established to provide assistance to victims of domestic violence. Revenues are derived from marriage license and confidential marriage certificate fees.
CRIMINAL JUSTICE FUND	This fund was established to temporarily account for monies ultimately to be used for the improvement of criminal justice facilities and automated information systems. Revenues are derived principally from surcharges on criminal fines.
SANS CRAINTE DRAINAGE FUND	This fund was established to receive and expend drainage fees charged to developers. It is used to construct flood control and drainage projects benefiting or necessitated by the developments.
COURT/CLERK AUTOMATION FUND	This fund was established to defray the cost of automating the county clerk and municipal court record keeping systems. Revenue is from an added fee on filing fees in civil actions.
COURTHOUSE CONSTRUCTION FUND	This fund was established to finance construction of courtroom facilities. Revenues are from an added levy on non-parking offenses.

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1984
(With comparative totals for June 30, 1983)

	Road	Library	Criminalistics Laboratory	Fish and Game	Survey Monument Preservation	Federal Revenue Sharing	Service Areas Revolving
Assets							
Cash and investments	$ 2,615,385	4,709	1,768	18,822	145,482	5,632	-
Accounts receivable and accrued revenue	439,195	3,434	-	-	-	1,268,984	-
Due from other funds	463,021	982,032	300	960	-	111,637	100,000
Prepaid expenses and deposits	298,727	-	-	-	-	-	-
Total assets	3,816,328	990,175	2,068	19,782	145,482	1,386,253	100,000
Liabilities and Fund Equity							
Liabilities:							
Accounts payable and accrued liabilities	134,590	392,613	40	-	-	8,207	-
Due to other funds	687,050	62,768	-	(11)	3,889	712,392	-
	821,640	455,381	40	(11)	3,889	720,599	-
Fund Equity:							
Fund Balance:							
Reserved for:							
Encumbrances	2,994,689	245,690	1,256	-	16,428	3,528	-
Unreserved:							
Designated for equipment replacement	-	33,110	-	-	-	-	-
Undesignated	(1)	255,994	772	19,793	125,165	662,126	100,000
	2,994,688	534,794	2,028	19,793	141,593	665,654	100,000
Total liabilities and fund equity	$ 3,816,328	990,175	2,068	19,782	145,482	1,386,253	100,000

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1984
(With comparative totals for June 30, 1983)

Victim Assistance	Criminal Justice	Sans Crainte Drainage	Court/Clerk Automation	Courthouse Construction	Totals June 30, 1984	Totals June 30, 1983
6,168	528,824	174,867	14,445	151,491	3,667,593	3,189,827
1,014	-	3,905	186	-	1,716,718	1,394,436
-	47,396	-	1,039	33,816	1,740,201	3,764,877
-	-	-	-	-	298,727	300,634
7,182	576,220	178,772	15,670	185,307	7,423,239	8,649,774
-	-	76	-	-	535,526	3,165,057
-	70,708	8,994	48	23,579	1,569,417	1,229,907
-	70,708	9,070	48	23,579	2,104,943	4,394,964
7,182	499,437	-	-	161,727	3,929,937	2,181,747
-	-	-	-	-	33,110	29,498
-	6,075	169,702	15,622	1	1,355,249	2,043,565
7,182	505,512	169,702	15,622	161,728	5,318,296	4,254,810
7,182	576,220	178,772	15,670	185,307	7,423,239	8,649,774

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1984
(With comparative totals for June 30, 1983)

	Road	Library	Criminalistics Laboratory	Fish and Game	Survey Monument Preservation	Federal Revenue Sharing	Service Area Revolving
REVENUES:							
Taxes	$ -	5,114,250	-	-	-	-	-
Licenses, permits and franchises	-	-	-	-	-	-	-
Fines, forfeitures and penalties	293,675	-	2,550	11,334	-	-	-
Use of money and property	282,879	9,055	-	-	-	-	-
Aid from other governmental agencies:							
State	8,692,315	757,520	-	-	-	-	-
Federal	873,407	220	-	-	-	5,058,687	-
Other	33,368	-	-	-	-	-	-
Charges for current services	529,712	92,770	-	-	48,784	-	-
Other revenues	211,824	8,275	-	-	-	75	-
Total revenues	10,917,180	5,982,090	2,550	11,334	48,784	5,058,762	-
EXPENDITURES:							
Current:							
General government	-	132,268	-	-	54,510	-	-
Public protection	-	-	1,815	5,805	-	-	-
Health and sanitation	-	-	-	-	-	-	-
Public assistance	-	-	-	-	-	5,442,591	-
Education	-	5,539,377	-	-	-	-	-
Public ways and facilities	9,575,347	-	-	-	-	-	-
Total expenditures	9,575,347	5,671,645	1,815	5,805	54,510	5,442,591	-
Revenues over (under) expenditures	1,341,833	310,445	735	5,529	(5,726)	(383,829)	-
Other financing sources - operating transfers out	(710,000)	-	-	-	-	-	-
Revenues and other sources over (under) expenditures	631,833	310,445	735	5,529	(5,726)	(383,829)	-
Fund balances at beginning of year	$ 2,362,855	224,349	1,293	14,264	147,319	1,049,483	100,000
Fund balances at end of year	$ 2,994,688	534,794	2,028	19,793	141,593	665,654	100,000

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1984
(With comparative totals for June 30, 1983)

Victim Assistance	Criminal Justice	Sana Crainte Drainage	Court/Clerk Automation	Courthouse Construction	Totals June 30, 1984	Totals June 30, 1983
-	-	-	-	-	5,114,250	4,940,750
56,771	-	12,384	-	-	69,155	45,115
-	600,248	-	-	200,478	1,108,285	947,210
-	-	14,684	-	-	306,618	396,327
-	-	-	-	-	9,449,835	7,740,241
-	-	-	-	-	5,932,314	5,697,267
-	-	-	-	-	33,368	36,145
(26)	-	-	15,682	-	686,922	1,618,676
-	-	-	-	-	220,174	82,899
56,745	600,248	27,068	15,682	200,478	22,920,921	21,504,630
-	290,520	17,228	-	38,750	533,276	875,185
-	-	-	60	-	7,680	5,491
-	-	-	-	-	-	-
50,212	-	-	-	-	5,492,803	5,187,862
-	-	-	-	-	5,539,377	5,319,826
-	-	-	-	-	9,575,347	9,581,671
50,212	290,520	17,228	60	38,750	21,148,483	20,970,035
6,533	309,728	9,840	15,622	161,728	1,772,438	534,595
-	-	-	-	-	(710,000)	-
6,533	309,728	9,840	15,622	161,728	1,062,438	534,595
649	195,784	159,862	-	-	4,255,858	3,720,215
7,182	505,512	169,702	15,622	161,728	5,318,296	4,254,810

COUNTY OF CONTRA COSTA
ROAD SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1984

	1983-84			
	Budget	Actual	Variance-Favorable (Unfavorable)	1982-83 Actual
REVENUES:				
Fines, forfeitures and penalties	$ 360,000	293,675	(66,325)	327,379
Use of money and property	148,000	282,879	134,879	178,768
Aid from other governmental agencies:				
State	8,251,739	8,692,315	440,576	7,262,750
Federal	2,187,399	873,407	(1,313,992)	706,892
Other	99,000	33,368	(65,632)	36,145
Charges for current services	1,011,457	529,712	(481,745)	1,486,622
Other revenue	170,000	211,824	41,824	66,500
Total Revenues	12,227,595	10,917,180	(1,310,415)	10,065,056
EXPENDITURES:				
Public ways and facilities	13,746,983	12,570,036	1,176,947	11,500,696
Total Expenditures	13,746,983	12,570,036	1,176,947	11,500,696
Revenues over (under) expenditures	(1,519,388)	(1,652,856)	(133,468)	(1,435,640)
Other financing sources - operating transfers out	(800,000)	(710,000)	(90,000)	-
Revenues and other sources over (under) expenditures	(2,319,388)	(2,362,856)	(223,468)	(1,435,640)
Add reserve for encumbrances	2,994,689	2,994,689	-	1,919,025
Fund balance at beginning of year	2,362,855	2,362,855	-	1,879,470
Fund balance at end of year	$ 3,038,156	2,994,688	(223,468)	2,362,855

COUNTY OF CONTRA COSTA
LIBRARY SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1984

	1983-84			
	Budget	Actual	Variance-Favorable (Unfavorable)	1982-83 Actual
REVENUES:				
Taxes	$ 5,001,789	5,114,250	112,461	4,940,750
Use of money and property	10,200	9,055	(1,145)	14,103
Aid from other governmental agencies:				
State	834,074	757,520	(76,554)	477,491
Federal	-	220	220	260
Other	1,000	-	(1,000)	-
Charges for current services	82,800	92,770	9,970	84,930
Other revenue	7,908	8,275	367	2,802
Total revenues	5,937,771	5,982,090	44,319	5,520,336
EXPENDITURES:				
Current:				
General government	310,051	310,051	-	351,270
Education	5,817,804	5,607,284	210,520	5,341,811
Total expenditures	6,127,855	5,917,335	210,520	5,693,081
Revenues over (under) expenditures	(190,084)	64,755	254,839	(172,745)
Add reserve for encumbrances	195,195	245,690	-	222,034
Fund balance at beginning of year	224,349	224,349	-	175,060
Fund balance at end of year	$ 229,460	534,794	254,839	224,349

COUNTY OF CONTRA COSTA
CRIMINALISTICS LABORATORY SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1984

	1983-84			
	Budget	Actual	Variance-Favorable (Unfavorable)	1982-83 Actual
REVENUES:				
Fines, forfeitures, and penalties	$ 3,000	2,550	(450)	2,550
Total revenues	3,000	2,550	(450)	2,550
EXPENDITURES:				
Public protection	4,240	3,071	1,169	1,876
Total expenditures	4,240	3,071	1,169	1,876
Revenues over (under) expenditures	(1,240)	(521)	719	674
Add reserve for encumbrances	1,256	1,256	-	619
Fund balance at beginning of year	1,293	1,293	-	-
Fund balance at end of year	$ 1,309	2,028	719	1,293

COUNTY OF CONTRA COSTA
FISH AND GAME SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1984

	1983-84			
	Budget	Actual	Variance-Favorable (Unfavorable)	1982-83 Actual
REVENUES:				
Fines, forfeitures and penalties	$ 8,000	11,334	3,334	7,951
Total revenues	8,000	11,334	3,334	7,951
EXPENDITURES:				
Public protection	22,263	5,805	16,458	4,234
Total expenditures	22,263	5,805	16,458	4,234
Revenues over (under) expenditures	(14,263)	5,529	19,792	3,717
Fund balance at beginning of year	14,264	14,264	10,547	10,547
Fund balance at end of year	$ 1	19,793	30,339	14,264

COUNTY OF CONTRA COSTA
SURVEY MONUMENT PRESERVATION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1984

	1983-84			
	Budget	Actual	Variance-Favorable (Unfavorable)	1982-83 Actual
REVENUES:				
Charges for current services	$ 45,000	48,784	3,784	41,530
Total revenues	45,000	48,784	3,784	41,530
EXPENDITURES:				
General government	192,319	70,938	121,381	40,054
Total expenditures	192,319	70,938	121,381	40,054
Revenues over (under) expenditures	(147,319)	(22,154)	125,165	1,476
Add reserve for encumbrances	16,428	16,428	-	-
Fund balance at beginning of year	147,319	147,319	-	145,843
Fund balance at end of year	$ 16,428	141,593	125,165	147,319

COUNTY OF CONTRA COSTA
FEDERAL REVENUE SHARING SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1984

	1983-84			
	Budget	Actual	Variance-Favorable (Unfavorable)	1982-83 Actual
REVENUES:				
Aid from other governmental agencies:				
State	-	-	-	-
Federal	$ 5,000,000	5,058,687	58,687	4,990,115
Other revenue	-	75	75	13,597
Total revenues	5,000,000	5,058,762	58,762	5,003,712
EXPENDITURES:				
General government	-	-	-	-
Public assistance	5,593,342	5,446,119	147,223	5,147,465
Total expenditures	5,593,342	5,446,119	147,223	5,147,465
Revenues over (under) expenditures	(593,342)	(387,357)	205,985	(143,753)
Add reserve for encumbrances	3,528	3,528	-	3,619
Fund balance at beginning of year	1,049,483	1,049,483	-	1,189,617
Fund balance at end of year	$ 459,669	665,654	205,985	1,049,483

COUNTY OF CONTRA COSTA
VICTIM ASSISTANCE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1984

	1983-84			
	Budget	Actual	Variance-Favorable (Unfavorable)	1982-83 Actual
REVENUES:				
Licenses, permits and franchises	$ 56,745	56,771	26	44,665
Charges for current services	-	(26)	(26)	-
Total revenues	56,745	56,745	-	44,665
EXPENDITURES:				
Public assistance	$ 57,394	57,394	-	44,016
Total expenditures	57,394	57,394	-	44,016
Revenues over (under) expenditures	(649)	(649)	-	649
Add reserve for encumbrances	7,182	7,182	-	-
Fund balance at beginning of year	649	649	-	-
Fund balance at end of year	$ 7,182	7,182	-	649

COUNTY OF CONTRA COSTA
CRIMINAL JUSTICE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1984

	1983-84			
	Budget	Actual	Variance-Favorable (Unfavorable)	1982-83 Actual
REVENUES:				
Fines, forfeitures and penalties	$ 600,000	600,248	248	609,330
Total revenues	600,000	600,248	248	609,330
EXPENDITURES:				
General government	789,957	789,957	-	525,100
Total expenditures	789,957	789,957	-	525,100
Revenues over (under) expenditures	(189,957)	(189,709)	248	84,230
Add reserve for encumbrances	499,437	499,437	-	36,450
Fund balance at beginning of year	195,784	195,784	-	75,104
Fund balance at end of year	$ 505,264	505,512	248	195,784

COUNTY OF CONTRA COSTA
SANS CRAINTE DRAINAGE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1984

	1983-84			
	Budget	Actual	Variance-Favorable (Unfavorable)	1982-83 Actual
REVENUES:				
Licenses, permits and franchises	$ 10,000	12,384	2,384	450
Use of money and property	7,228	14,684	7,456	13,685
Total revenues	17,228	27,068	9,840	14,135
EXPENDITURES:				
General government	17,228	17,228	-	-
Total expenditures	17,228	17,228	-	-
Revenues over (under) expenditures	-	9,840	9,840	14,135
Fund balance at beginning of year	159,862	159,862	-	145,727
Fund balance at end of year	$ 159,862	169,702	9,840	159,862

COUNTY OF CONTRA COSTA
COURT/CLERK AUTOMATION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1984

	1983-84			
	Budget	Actual	Variance-Favorable (Unfavorable)	1982-83 Actual
REVENUES:				
Charges for current services	$ 60	15,682	15,622	-
Total revenues	60	15,682	15,622	-
EXPENDITURES:				
Public protection	60	60	-	-
Total expenditures	60	60	-	-
Revenues over (under) expenditures	-	15,622	15,622	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	$ -	15,622	15,622	-

Note: this fund did not exist in 1982-83

COUNTY OF CONTRA COSTA
COURTHOUSE CONSTRUCTION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1984

	1983-84			
	Budget	Actual	Variance-Favorable (Unfavorable)	1982-83 Actual
REVENUES:				
Fines, forfeitures and penalties	$ 285,000	200,478	(84,522)	-
Total revenues	285,000	200,478	(84,522)	-
EXPENDITURES:				
General government	285,000	200,477	84,523	-
Total expenditures	285,000	200,477	84,523	-
Revenues over (under) expenditures	-	1	1	-
Add reserve for encumbrances	161,727	161,727	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	$ 161,727	161,728	1	-

Note: this fund did not exist in 1982-83

CAPITAL PROJECTS FUNDS

LOS MEDANOS HOSPITAL FUND — This fund was established to account for the acquisition and construction costs of converting this building to an outpatient care facility. It is being funded by a State grant of $822,000 and a County contribution of $1,000,000.

EL PUEBLO DAY CARE FUND — This fund was established to account for the costs of finishing construction of the El Pueblo Day Care Facility in Pittsburg. Funding is provided by a HUD Block Grant of $732,598.

COUNTY OF CONTRA COSTA
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1984
(With comparative totals for June 30, 1983)

	Los Medanos Hospital	El Pueblo Day Care	Totals June 30, 1984	Totals June 30, 1983
Assets				
Cash and investments	$ 486,404	31,255	517,659	1,858,138
Accounts receivable and accrued revenue	629	-	629	19,981
Due from other funds	-	26,464	26,464	11,233
Total assets	$ 487,033	57,719	544,752	1,889,352
Liabilities and Fund Equity				
Liabilities:				
Accounts payable and accrued liabilities	34,122	31,075	65,197	-
Due to other funds	3,194	26,644	29,838	176,230
	37,316	57,719	95,035	176,230
Fund Equity:				
Fund balance:				
Reserved for:				
Encumbrances	151,310	-	151,310	721,607
Unreserved:				
Undesignated	298,407	-	298,407	991,515
	449,717	-	449,717	1,713,122
Total liabilities and fund equity	$ 487,033	57,719	544,752	1,889,352

COUNTY OF CONTRA COSTA
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1984
(With comparative totals for June 30, 1983)

	Los Medanos Hospital	El Pueblo Day Care	Totals June 30, 1984	June 30, 1983
REVENUES				
Use of money and property	$ 23,545	-	23,545	109,475
Aid from other governmental agencies:				
State	-	-	-	764,050
Federal	-	437,607	437,607	86,840
Other revenues	10,000	-	10,000	-
Total revenues	33,545	437,607	471,152	960,365
EXPENDITURES				
Capital projects	1,296,992	437,565	1,734,557	227,288
Total expenditures	1,296,992	437,565	1,734,557	227,288
Revenues over (under) expenditures	(1,263,447)	42	(1,263,405)	733,077
Other financing sources - operating transfers in	-	-	-	-
Revenues and other sources over (under) expenditures	(1,263,447)	42	(1,263,405)	733,077
Fund balances at beginning of year	1,713,164	(42)	1,713,122	980,045
Fund balances at end of year	$ 449,717	-	449,717	1,713,122

COUNTY OF CONTRA COSTA
LOS MEDANOS HOSPITAL CAPITAL PROJECTS FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1984

	1983-84			
	Budget	Actual	Variance-Favorable (Unfavorable)	1982-83 Actual
REVENUES:				
Use of money and property	$ 16,011	23,545	7,534	109,475
Aid from other governmental agencies:				
State	-	-	-	764,050
Other revenues	-	10,000	10,000	-
Total revenues	16,011	33,545	17,534	873,525
EXPENDITURES:				
General government	1,729,175	1,448,302	280,873	862,013
Total expenditures	1,729,175	1,448,302	280,873	862,013
Revenues over (under) expenditures	(1,713,164)	(1,414,757)	(263,339)	11,512
Other financing sources - operating tranafers in	-	-	-	-
Revenues and other sources over (under) expenditures	(1,713,164)	(1,414,757)	(263,339)	11,512
Add reserve for encumbrances	151,310	151,310	-	721,607
Fund balance at beginning of year	1,713,164	1,713,164	-	980,045
Fund balance at end of year	$ 151,310	449,717	(263,339)	1,713,164

COUNTY OF CONTRA COSTA
EL PUEBLO DAY CARE CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1984

	1983-84			
	Budget	Actual	Variance-Favorable (Unfavorable)	1982-83 Actual
REVENUES:				
Aid from other governmental agencies:				
Federal	$ 437,607	437,607	-	86,840
Total revenues	437,607	437,607	-	86,840
EXPENDITURES:				
General government	437,565	437,565	-	86,882
Total expenditures	437,565	437,565	-	86,882
Revenues over (under) expenditures	42	42	-	(42)
Fund balance at beginning of year	(42)	(42)	-	-
Fund balance at end of year	$ -	-	-	(42)

ENTERPRISE FUNDS

AIRPORT FUND	This fund was established to provide for operations and maintenance of Buchanan Field aviation facilities. Revenues include receipts under rental and lease agreements involving County airport facilities and State and Federal aid.
SPECIAL AVIATION FUND	This fund was established to provide for airport and aviation purpose capital improvements including repairs or replacement of capital items. Revenues consist of an annual allocation for each county operated airport from the State of California as well as acquisition and development funds provided by the State for special projects with partial matching from the County General Fund.
COUNTY HOSPITAL FUND	This fund was established to account for operations of the County Hospital, outpatient clinics, and other facilities involved in providing health services to County residents. Revenues are principally subsidies from the General Fund, fees for patient services, and payments from federal and state programs such as Medicare, Medi-Cal, Short-Doyle, etc.
HEALTH MAINTENANCE ORGANIZATION FUND	This fund accounts for operations of the County's prepaid health plans. Revenues are primarily capitation payments by Medicare and Medi-Cal and premiums paid by private citizens. The bulk of medical services required by the plans are provided by the County Hospital Enterprise Fund at charge rates established by the Health Services Department.

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1984
(With comparative totals for June 30, 1983)

	Airport	Special Aviation	County Hospital	Health Maintenance Organization	Totals June 30, 1984	Totals June 30, 1983
Assets						
Cash and investments	$ 23,509	-	469,673	986	494,168	508,906
Accounts receivable and accrued revenue	110,597	-	9,558,820	1,586,524	11,255,941	16,057,020
Due from other funds	63,677	-	5,301,605	1,860,151	7,225,433	3,019,254
Inventories of materials and supplies	-	-	401,201	-	401,201	504,399
Prepaid expenses and deposits	-	-	3,783	-	3,783	33,543
Fixed assets	2,828,156	-	5,724,997	317,911	8,871,064	10,103,462
Total assets	$ 3,025,939	-	21,460,079	3,765,572	28,251,590	30,226,584
Liabilities and Fund Equity						
Liabilities:						
Accounts payable and accrued liabilities	186,043	-	4,155,820	244,067	4,585,930	4,758,397
Employee benefits payable	13,799	-	1,757,454	58,416	1,829,669	-
Due to other funds	48,711	-	12,356,139	2,135,305	14,540,155	17,829,661
Welfare program advances	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Capital lease obligations	-	-	389,182	241,653	630,835	511,854
	248,553	-	18,658,595	2,679,441	21,586,589	23,099,912
Fund Equity:						
Contributed capital	2,598,805	-	6,542,545	10,000	9,151,350	10,474,938
Retained earnings (deficit)	178,581	-	(3,741,061)	1,076,131	(2,486,349)	(3,348,266)
	2,777,386	-	2,801,484	1,086,131	6,665,001	7,126,672
Total liabilities and fund equity	$ 3,025,939	-	21,460,079	3,765,572	28,251,590	30,226,584

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1984
(With comparative totals for June 30, 1983)

	Airport	Special Aviation	County Hospital	Health Maintenance Organization	Totals June 30, 1984	Totals June 30, 1983
Operating revenues:						
Charges for current services	$ 676,305	-	48,690,915	16,151,597	65,518,817	64,389,498
Total operating revenues	676,305	-	48,690,915	16,151,597	65,518,817	64,389,498
Operating expenses:						
Salaries and employee benefits	234,585	-	39,417,624	1,206,310	40,858,519	42,388,390
Services and supplies	234,663	14,077	25,040,595	18,801,972	44,091,307	41,200,151
Depreciation	133,172	-	706,733	91,227	931,132	872,158
Total operating expenses	602,420	14,077	65,164,952	20,099,509	85,880,958	84,460,699
Operating income (loss)	73,885	(14,077)	(16,474,037)	(3,947,912)	(20,362,141)	(20,071,201)
Non-operating revenues - net	(7,862)	5,000	-	-	(2,862)	1,080
Operating subsidy from General Fund	-	-	18,245,907	4,776,874	23,022,781	15,941,757
Operating transfer out	-	-	-	-	-	(1,639,874)
Net income (loss)	66,023	(9,077)	1,771,870	828,962	2,657,778	(5,768,238)
Add depreciation on fixed assets financed by grants	56,159	-	-	-	56,159	61,751
Increase (decrease) in retained earnings	122,182	(9,077)	1,771,870	828,962	2,713,937	(5,706,487)
Retained earnings at beginning of year	71,179	9,077	(3,723,218)	294,696	(3,348,266)	2,358,221
Cumulative effect of change in an accounting principle (Note 10)	(14,780)	-	(1,789,713)	(47,527)	(1,852,020)	-
Retained earnings (deficit) at end of year	$ 178,581	-	(3,741,061)	1,076,131	(2,486,349)	(3,348,266)

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1984
(With comparative totals for June 30, 1983)

	Airport	Special Aviation	County Hospital	Health Maintenance Organization	Totals June 30, 1984	Totals June 30, 1983
Funds provided (used) by operations:						
Net income (loss)	$ 66,023	(9,077)	(16,474,037)	(3,947,912)	(20,365,003)	(20,070,121)
Items not requiring (providing) the use of funds:						
Depreciation	133,172	-	706,733	91,227	931,132	872,158
Transfer of Assets	138,373	-	(1,405,802)	-	(1,267,429)	-
Total provided by operations before operating transfers	337,568	(9,077)	(17,173,106)	(3,856,685)	(20,701,300)	(19,197,963)
Operating transfers (net)	-	-	18,245,907	4,776,874	23,022,781	14,301,883
Increase in accounts payable and accrued liabilities	-	-	-	-	-	795,436
Increase in employee benefits payable	13,799	-	1,757,454	58,416	1,829,669	-
Increase in amounts due to other funds	-	-	-	-	-	6,502,818
Decrease in accounts receivable and accrued revenue	(45,641)	-	5,048,331	(201,611)	4,801,079	-
Decrease in inventories	-	-	103,198	-	103,198	-
Decrease in prepaid expenses and deposits	5,171	5,000	19,589	-	29,760	-
Increase in capital lease obligations	-	-	162,104	(43,123)	118,981	-
Net decrease in fixed assets	(442,871)	-	798,364	(54,227)	301,266	-
Total funds provided	(131,974)	(4,077)	8,961,841	679,644	9,505,434	2,402,174
Funds used for:						
Increase in accounts receivable and accrued revenue	-	-	-	-	-	1,463,556
Increase in amounts due from other funds	51,722	-	2,496,418	1,658,039	4,206,179	665,593
Increase in inventories	-	-	-	-	-	131,409
Increase in prepaid expense and deposits	-	-	-	-	-	31,494
Net increase in fixed assets	-	-	-	-	-	553,410
Decrease in accounts payable and accrued liabilities	(101,432)	-	64,703	209,196	172,467	-
Decrease in amounts due to other funds	1,355	-	4,452,759	(1,164,608)	3,289,506	-
Decrease in other current liabilities	-	-	-	-	-	104,554
Reduction of capital lease obligations	-	-	-	-	-	31,078
Decrease in retained earnings/fund balances:						
Cumulative effect of change in an accounting principle (note 10)	14,780	-	1,789,713	47,527	1,852,020	-
Total funds used	(33,575)	-	8,803,593	750,154	9,520,172	2,981,094
Increase (decrease) in cash and investments	(98,399)	(4,077)	158,248	(70,510)	(14,738)	(578,920)
Balance at beginning of year	121,908	4,077	311,425	71,496	508,906	1,087,826
Balance at end of year	$ 23,509	-	469,673	986	494,168	508,906

INTERNAL SERVICE FUNDS

SELF INSURANCE FUNDS

All the Internal Service Funds are Self-Insurance Funds. They are established to account for administrative costs and for payments of claims under the various insurance programs. Revenues are primarily premiums paid by other operating funds and interest on investments. The insurance programs are:

Employee Dental Insurance

Long Term Disability Insurance (Management Employees)

Workers Compensation Insurance

Automotive Liability Insurance

Public (General) Liability Insurance

State Unemployment Insurance

Medical Liability Insurance

Special District Property Insurance

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1984
(With comparative totals for June 30, 1983)

	Employee Dental Insurance	Long-Term Disability Insurance	Workers' Compensation - Consolidated Fire Insurance	Workers' Compensation - Riverview Fire Insurance	Workers' Compensation - County Insurance	Automotive Liability Insurance
Assets						
Cash and investments	$ 321,336	648,886	1,625,648	761,458	4,836,800	2,049,700
Accounts receivable and accrued revenue	2,401	32,183	36,272	13,591	117,818	26,311
Due from other funds	-	-	31,100	-	49,688	99,319
Prepaid expenses and deposits	50,000	-	-	-	-	-
Total assets	$ 373,737	681,069	1,693,020	775,049	5,004,306	2,175,330
Liabilities and Fund Equity						
Liabilities:						
Accounts payable and accrued liabilities	358,903	583,053	869,030	393,004	4,875,562	135,637
Due to other funds	10,487	8,560	12,161	9,318	198,586	41,002
	369,390	591,613	881,191	402,322	5,074,148	176,639
Fund Equity:						
Retained earnings	4,347	89,456	811,829	372,727	(69,842)	1,998,691
Total liabilities and fund equity	$ 373,737	681,069	1,693,020	775,049	5,004,306	2,175,330

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1984
(With comparative totals for June 30, 1983)

Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals June 30, 1984	Totals June 30, 1983
4,541,022	1,323,471	4,166,881	505,343	20,780,545	8,084,137
128,803	65,925	137,241	-	560,545	310,879
817,674	-	-	60,852	1,058,633	13,095,478
-	-	-	-	50,000	50,000
5,487,499	1,389,396	4,304,122	566,195	22,449,723	21,540,494
5,416,311	423,288	4,331,620	27,500	17,413,908	14,581,645
66,327	34,553	9,647	3,618	394,259	222,612
5,482,638	457,841	4,341,267	31,118	17,808,167	14,804,257
4,861	931,555	(37,145)	535,077	4,641,556	6,736,237
5,487,499	1,389,396	4,304,122	566,195	22,449,723	21,540,494

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1984
(With comparative totals for June 30, 1983)

	Employee Dental Insurance	Long-Term Disability Insurance	Workers' Compensation - Consolidated Fire Insurance	Workers' Compensation - Riverview Fire Insurance	Workers' Compensation - County Insurance	Automotive Liability Insurance
Operating revenues:						
Use of money and property	$ 10,087	49,213	144,774	71,176	508,506	177,377
Charges for current services	1,912,504	236,720	370,464	-	611,165	382,689
Total operating revenues	1,922,591	285,933	515,238	71,176	1,119,671	560,066
Operating expenses:						
Salaries and employee benefits	-	41,538	-	-	-	-
Services and supplies	202,384	23,042	58,983	21,355	469,329	100,043
Benefit and claim payments	1,693,269	165,589	290,947	393,223	2,190,978	128,854
Total operating expenses	1,895,653	230,169	349,930	414,578	2,660,307	228,897
Operating income (loss)	26,938	55,764	165,308	(343,402)	(1,540,636)	331,169
Retained earnings at beginning of year	(22,591)	33,692	646,521	716,129	1,470,794	1,667,522
Retained earnings at end of year	$ 4,347	89,456	811,829	372,727	(69,842)	1,998,691

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1984
(With comparative totals for June 30, 1983)

Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals June 30, 1984	Totals June 30, 1983
450,800	88,315	357,283	-	1,857,531	2,003,832
870,924	669,668	900,000	62,637	6,016,771	5,586,678
1,321,724	757,983	1,257,283	62,637	7,874,302	7,590,510
-	-	-	-	41,538	-
553,932	80,022	183,582	19,246	1,711,918	1,353,779
1,079,159	559,152	1,704,671	9,685	8,215,527	9,675,238
1,633,091	639,174	1,888,253	28,931	9,968,983	11,029,017
(311,367)	118,809	(630,970)	33,706	(2,094,681)	(3,438,507)
316,228	812,746	593,825	501,371	6,736,237	10,174,744
4,861	931,555	(37,145)	535,077	4,641,556	6,736,237

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1984
(With comparative totals for June 30, 1983)

	Employee Dental Insurance	Long-Term Disability Insurance	Workers' Compensation - Consolidated Fire Insurance	Workers' Compensation - Riverview Fire Insurance	Workers' Compensation - County Insurance	Automotive Liability Insurance
Funds provided (used) by operations - net income (loss)	$ 26,938	55,764	165,308	(343,402)	(1,540,636)	331,169
Increase in accounts payable and accrued liabilities	83,903	168,082	1,519	313,435	363,189	11,548
Increase in amounts due to other funds	3,209	8,510	2,133	6,691	94,752	13,699
Decrease in accounts receivable and accrued revenue	-	-	-	-	-	-
Decrease in amounts due from other funds	-	-	33,900	-	4,950,790	900,681
Decrease in prepaid expense and deposits	-	-	-	-	-	-
Total funds provided	114,050	232,356	202,860	(23,276)	3,868,095	1,257,097
Funds used for:						
Increase in accounts receivable and accrued revenue	1,459	6,860	14,127	2,631	17,511	81
Increase in amounts due from other funds	-	-	-	-	-	-
Total funds used	1,459	6,860	14,127	2,631	17,511	81
Increase (decrease) in cash and investments	112,591	225,496	188,733	(25,907)	3,850,584	1,257,016
Balance at beginning of year	208,745	423,390	1,436,915	787,365	986,216	792,684
Balance at end of year	$ 321,336	648,886	1,625,648	761,458	4,836,800	2,049,700

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1984
(With comparative totals for June 30, 1983)

Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals June 30, 1984	Totals June 30, 1983
(311,367)	118,809	(630,970)	33,706	(2,094,681)	(3,438,507)
604,415	93,288	1,183,484	9,400	2,832,263	4,567,453
18,092	26,768	(4,005)	1,798	171,647	165,606
-	-	-	-	-	206,390
3,857,326	-	2,355,000	(60,852)	12,036,845	-
-	-	-	-	-	16,418
4,168,466	238,865	2,903,509	(15,948)	12,946,074	1,517,360
60,474	52,620	93,903	-	249,666	-
-	-	-	-	-	12,640,980
60,474	52,620	93,903	-	249,666	12,640,980
4,107,992	186,245	2,809,606	(15,948)	12,696,408	(11,123,620)
433,030	1,137,226	1,357,275	521,291	8,084,137	19,207,757
4,541,022	1,323,471	4,166,881	505,343	20,780,545	8,084,137

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FIDUCIARY FUNDS

PENSION TRUST FUND

EMPLOYEES RETIREMENT SYSTEM FUND	This fund is under the control of the Board of Retirement. The fund accumulates contributions from the County, contributions from employees, and earnings from the fund's investments. Disbursements are made from the fund for retirements, disability and death benefits, refunds and administrative costs. This fund includes all assets of the retirement system.

AGENCY FUNDS

TAX LOSSES RESERVE FUND	This fund was established as a reserve for all delinquent Secured Taxes. It accumulates gains from tax sales and specified amounts of penalties and interest collected on delinquent secured taxes to cover possible future losses on the sale of tax-deeded property.
UNAPPORTIONED TAXES FUND	This fund accounts for Unsecured Taxes Receivable, Delinquent Secured Taxes, amounts which are impounded because of disputes or litigation, and amounts held pending authority for apportionment.
SCHOOL AND SPECIAL DISTRICTS FUNDS	These funds account for monies belonging to districts and agencies which use the County Treasury as their depository. These include school and community college districts, other special districts governed by local boards, regional boards and authorities, and pass through funds for tax collections for cities.
OTHER AGENCY FUNDS	These funds account for assets held by the County as an agent for individuals, private organizations, or other governmental units. These funds include payroll deductions clearing funds, deposits held by departments, collections clearing funds, and flow through funds for Federal and State projects.

COUNTY OF CONTRA COSTA
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1984
(With comparative totals for June 30, 1983)

	Pension Trust Fund	Agency Funds				Totals	
	Employee Retirement System	Tax Losses Reserve	Unapportioned Taxes	School and Special Districts	Other Agency	June 30, 1984	June 30, 1983
Assets							
Cash and investments	$ 395,074,186	13,204,369	10,049,036	186,718,328	34,405,239	639,451,158	559,240,398
Accounts receivable and accrued revenue	8,643,695	-	2,052,543	2,322,122	1,999,121	15,017,481	11,881,057
Due from other funds	1,753,324	1,154,584	64,373	26,201,402	1,774,124	30,947,807	18,314,289
Inventories of materials & supplies	-	-	-	-	17,458	17,458	16,718
Prepaid expenses and deposits	67,413	-	-	368,220	255,000	690,633	626,454
Taxes receivable	-	-	19,311,037	13,529	-	19,324,566	16,184,585
Total assets	$ 405,538,618	14,358,953	31,476,989	215,623,601	38,450,942	705,449,103	606,263,501
Liabilities and Fund Equity							
Liabilities:							
Warrants outstanding	-	-	-	7,446,851	5,667,066	13,113,917	17,069,820
Accounts payable and accrued liabilities	1,870,002	27,736	10,273	2,499,719	992,606	5,400,336	7,014,843
Employee benefits payable	13,740	-	-	-	-	13,740	-
Due to other funds	363,429	545	2,738,266	26,171,999	4,634,103	33,908,342	19,620,525
Unapportioned taxes	-	-	28,728,450	-	-	28,728,450	21,250,615
Unapportioned taxes-impounded	-	-	-	-	-	-	-
Due to other districts and agencies	-	14,330,672	-	178,723,238	27,157,167	220,211,077	176,862,290
Matured bonds and coupons payable	-	-	-	781,794	-	781,794	251,275
	2,247,171	14,358,953	31,476,989	215,623,601	38,450,942	302,157,656	242,069,368
Fund Equity:							
Fund balance:							
Reserved for:							
Employees retirement benefits	403,291,447	-	-	-	-	403,291,447	364,194,133
	403,291,447	-	-	-	-	403,291,447	364,194,133
Total liabilities and fund equity	$ 405,538,618	14,358,953	31,476,989	215,623,601	38,450,942	705,449,103	606,263,501

COUNTY OF CONTRA COSTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED JUNE 30, 1984

	Balance June 30, 1983	Additions	Deductions	Balance June 30, 1984
Tax Losses Reserve				
Assets				
Cash and investments	$ 10,078,962	3,205,901	80,494	13,204,369
Accounts receivable and accrued revenue	-	-	-	-
Due from other funds	1,107,389	1,154,584	1,107,389	1,154,584
	$ 11,186,351	4,360,485	1,187,883	14,358,953
Liabilities				
Accounts payable and accrued liabilities	27,736	-	-	27,736
Due to other funds	-	545	-	545
Due to other districts and agencies	11,158,615	3,252,429	80,372	14,330,672
	$ 11,186,351	3,252,974	80,372	14,358,953
Unapportioned Taxes				
Assets				
Cash and investments	6,333,874	1,444,713,398	1,440,998,236	10,049,036
Accounts receivable and accrued revenue	322,515	16,153,288	14,423,260	2,052,543
Due from other funds	848,365	424,845	1,208,837	64,373
Taxes receivable	16,184,585	44,842,284	41,715,832	19,311,037
	$ 23,689,339	1,506,133,815	1,498,346,165	31,476,989
Liabilities				
Accounts payable and accrued liabilities	329	13,924,897	13,914,953	10,273
Due to other funds	2,438,395	3,098,739	2,798,868	2,738,266
Unapportioned taxes	21,250,615	1,042,003,055	1,034,525,220	28,728,450
Unapportioned taxes - impounded	-	-	-	-
	$ 23,689,339	1,059,026,691	1,051,239,041	31,476,989

COUNTY OF CONTRA COSTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, CONTINUED
YEAR ENDED JUNE 30, 1984

	Balance June 30, 1983	Additions	Deductions	Balance June 30, 1984
School and Special Districts				
Assets				
Cash and investments	152,027,406	2,326,628,633	2,291,937,711	186,718,328
Accounts receivable and accrued revenue	2,471,581	2,328,255	2,477,714	2,322,122
Due from other funds	10,780,887	28,576,087	13,155,572	26,201,402
Prepaid expenses and deposits	576,231	26,653	234,664	368,220
Taxes receivable	-	17,566	4,037	13,529
	$ 165,856,105	2,357,577,194	2,307,809,698	215,623,601
Liabilities				
Warrants outstanding	7,504,033	383,890,350	383,947,532	7,446,851
Accounts payable and accrued liabilities	3,080,053	2,516,439	3,096,773	2,499,719
Due to other funds	10,641,712	28,260,529	12,730,242	26,171,999
Due to other agencies and districts	144,379,032	1,947,262,966	1,912,918,760	178,723,238
Matured bonds and coupons payable	251,275	14,849,626	14,319,107	781,794
	$ 165,856,105	2,376,779,910	2,327,012,414	215,623,601
Other Agency				
Assets				
Cash and investments	$ 34,552,144	966,920,120	967,067,025	34,405,239
Accounts receivable and accrued revenue	1,497,259	2,710,251	2,208,389	1,999,121
Due from other funds	1,679,460	2,166,452	2,071,788	1,774,124
Inventories of materials and supplies	16,718	17,458	16,718	17,458
Prepaid expenses and deposits	-	255,000	-	255,000
	$ 37,745,581	972,069,281	971,363,920	38,450,942
Liabilities				
Warrants outstanding	9,527,854	696,210,858	700,071,646	5,667,066
Accounts payable and accrued liabilities	2,246,173	142,992,192	144,245,759	992,606
Due to other funds	4,646,911	5,026,429	5,039,237	4,634,103
Due to other agencies and districts	21,324,643	103,337,547	97,505,023	27,157,167
	$ 37,745,581	947,567,026	946,861,665	38,450,942

COUNTY OF CONTRA COSTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, CONTINUED
YEAR ENDED JUNE 30, 1984

	Balance June 30, 1983	Additions	Deductions	Balance June 30, 1984
Totals - Agency Funds				
Assets				
Cash and investments	$ 202,992,386	4,741,468,052	4,700,083,466	244,376,972
Accounts receivable and accrued revenue	4,291,355	21,191,794	19,109,363	6,373,786
Due from other funds	14,416,101	32,321,968	17,543,586	29,194,483
Inventories of materials and supplies	16,718	17,458	16,718	17,458
Prepaid expenses and deposits	576,231	281,653	234,664	623,220
Taxes receivable	16,184,585	44,859,850	41,719,869	19,324,566
	$ 238,477,376	4,840,140,775	4,778,707,666	299,910,485
Liabilities				
Warrants outstanding	17,031,887	1,080,101,208	1,084,019,178	13,113,917
Accounts payable and accrued liabilities	5,354,291	159,433,528	161,257,485	3,530,334
Due to other funds	17,727,018	36,386,242	20,568,347	33,544,913
Unapportioned taxes	21,250,615	1,042,003,055	1,034,525,220	28,728,450
Unapportioned taxes - impounded	-	-	-	-
Due to other agencies and districts	176,862,290	2,053,852,942	2,010,504,155	220,211,077
Matured bonds and coupons payable	251,275	14,849,626	14,319,107	781,794
	$ 238,477,376	4,386,626,601	4,325,193,492	299,910,485

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations or accounted for in Trust Funds.

CONTRA COSTA COUNTY
SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCES
June 30, 1984

General Fixed Assets:	
Land	$ 4,430,549
Buildings and Improvements	60,775,197
Buildings and Improvements - Lease/Purchases	24,345,779
Equipment	16,768,445
Equipment - Lease/Purchases	2,452,444
Total General Fixed Assets	108,772,414
Investments in General Fixed Assets from:	
General Obligation Bonds	1,511,000
Federal Grants	3,827,078
State Grants	2,665,408
General Fund revenues	82,349,304
Special Revenue Fund revenues	18,349,845
Gifts	69,779
Total Investment in General Fixed Assets	$ 108,772,414

CONTRA COSTA COUNTY
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
June 30, 1984

FUNCTION AND ACTIVITY	Total	Land	Buildings and Improvements	Buildings and Improvements Lease Purchase	Equipment	Equipment Lease Purchase
General Government:						
Legislative and Administrative	$ 118,637	-	-	-	105,935	12,702
Finance	564,863	-	-	-	557,839	7,024
Counsel	45,428	-	-	-	23,695	21,733
Personnel	326,691	-	-	-	265,267	61,424
Elections	988,583	-	-	-	988,583	-
Communications	10,259	-	-	-	10,259	-
Property Management	6,793,077	-	-	-	6,793,077	-
Plant Aquisition	52,024,923	2,676,468	27,584,698	21,763,757	-	-
Other General	1,195,184	-	-	-	442,437	752,747
Total General Government	62,067,645	2,676,468	27,584,698	21,763,757	9,187,092	855,630
Public Protection:						
Judicial	1,378,173	-	-	-	1,176,856	201,317
Police Protection	3,323,479	-	-	-	2,442,718	880,761
Detention and Correction	35,638,009	1,491,519	30,538,144	2,582,022	994,744	31,580
Protective Inspection	145,654	-	-	-	145,654	-
Other Protection	505,991	-	-	-	479,890	26,101
Total Public Protection	40,991,306	1,491,519	30,538,144	2,582,022	5,239,862	1,139,759
Health and Sanitation:						
Health	566,290	-	-	-	565,743	547
Hospital Care	4,330	-	-	-	4,330	-
Sanitation	46,837	-	-	-	46,837	-
Total Health and Sanitation	617,457	-	-	-	616,910	547
Public Assistance:						
Assistance Administration	496,268	-	-	-	312,513	183,755
Veterans Services	4,352	-	-	-	4,352	-
Other Assistance	455,910	-	-	-	455,910	-
Total Public Assistance	956,530		-	-	772,775	183,755
Education:						
Library Services	2,216,034	111,942	1,851,353	-	252,739	-
Agricultural Education	9,596	-	-	-	9,596	-
Total Education	2,225,630	111,942	1,851,353	-	262,335	-
Public Ways and Facilities	983,856	[illegible]	12,872		689,471	271,793
Recreation and Cultural Services	929,990	141,[illegible]	786,130	-		
Total General Fixed Assets	$ 108,772,414	4,430,549	60,775,197	24,345,779	16,768,445	2,452,444

COUNTY OF CONTRA COSTA
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
Year ended June 30, 1984

FUNCTION AND ACTIVITY	Balance July 1, 1983	Additions	Deletions	Transfers	Balance June 30, 1984
General Government:					
Legislative and Administrative	$ 107,101	11,536	-	-	118,637
Finance	335,911	90,836	4,092	142,208	564,863
Counsel	50,476	-	5,048	-	45,428
Personnel	344,032	1,502	2,590	(16,253)	326,691
Elections	1,652,665	17,194	780,531	99,255	988,583
Communications	8,994	1,265	-	-	10,259
Property Management	6,765,647	46,691	5,617	(13,644)	6,793,077
Plant Aquisition	46,684,480	4,574,081	188,941	955,303	52,024,923
Other General	878,422	349,614	-	(32,852)	1,195,184
Total General Government	56,827,728	5,092,719	986,819	1,134,017	62,067,645
Public Protection:					
Judicial	1,251,812	140,216	2,031	(11,824)	1,378,173
Police Protection	3,113,530	219,535	13,993	4,407	3,323,479
Detention and Correction	35,557,409	85,797	8,908	3,711	35,638,009
Protective Inspection	120,592	34,253	6,287	(2,904)	145,654
Other Protection	479,781	134,786	3,050	(105,526)	505,991
Total Public Protection	40,523,124	614,587	34,269	(112,136)	40,991,306
Health and Sanitation:					
Health	571,382	14,520	7,631	(11,981)	566,290
Hospital Care	44,076	-	-	(39,746)	4,330
Sanitation	46,837	-	-	-	46,837
Total Health and Sanitation	662,295	14,520	7,631	(51,727)	617,457
Public Assistance:					
Assistance Administration	479,323	20,361	3,416	-	496,268
Veterans Services	4,352	-	-	-	4,352
Other Assistance	323,919	130,380	-	1,611	455,910
Total Public Assistance	807,594	150,741	3,416	1,611	956,530
Education:					
Library Services	3,049,383	136,735	993	(969,041)	2,216,084
Agricultural Education	9,596	-	-	-	9,596
Total Education	3,058,979	136,735	993	(969,041)	2,225,680
Public Ways and Facilities	832,588	158,155	4,163	(2,724)	983,856
Recreation and Cultural Services	929,990	-	-	-	929,990
Total General Fixed Assets	$ 103,642,248	6,167,457	1,037,291	-	108,772,414

STATISTICAL SECTION

COUNTY OF CONTRA COSTA
GENERAL COUNTY EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS
000's

Fiscal Year	General Government	Public Protection	Health & Sanitation(2)	Public Assistance	Education	Public Ways & Facilities	Debt Service & Other	Total
1974-75	17,201	33,137	5,574	101,857	4,293	13,202	503	175,767
1975-76	18,540	39,354	6,829	114,326	4,913	13,715	464	198,141
1976-77	20,947	42,540	7,306	123,262	5,312	10,726	467	210,560
1977-78	24,294	49,508	43,153	103,030	5,898	13,228	460	239,571
1978-79	29,341	50,373	21,110	85,613	5,562	11,911	35	203,945
1979-80	28,013	56,809	22,526	102,319	5,991	14,301	1,055	231,014
1980-81	23,286	65,130	26,776	115,759	5,206	16,047	1,573	253,777
1981-82	27,612	73,046	29,328	114,170	5,178	15,807	2,598	267,739
1982-83	24,470	78,365	27,633	111,561	5,426	16,025	4,115	267,595
1983-84	25,235	79,815	35,902	114,777	5,643	15,667	5,708	282,747

NOTES:

(1) Includes all governmental fund types.

(2) On July 1, 1978, the County Hospital became an Enterprise Fund. The amounts shown since then include the County General Fund's subsidy of the Enterprise Fund. Prior to 1977-78, the County Hospital was included in Public Assistance.

COUNTY OF CONTRA COSTA
GENERAL COUNTY REVENUES BY SOURCE
LAST TEN FISCAL YEARS
000's

Fiscal Year	Taxes	Licenses, Franchises & Permits	Fines, Forfeits & Penalties	Use of Money & Property	Aid from Other Governmental Agencies	Charges for Current Services	Other	Total
1973-74	$ 58,029	$ 1,314	$ 1,686	$ 4,456	$ 82,026	$ 14,627	$ 1,259	$ 163,397
1974-75	64,385	1,244	1,682	4,081	80,589	21,302	5,299	178,582
1975-76	74,905	1,773	1,654	3,136	90,923	24,901	1,131	198,423
1976-77	84,296	2,216	1,628	3,562	98,485	26,552	2,107	218,846
1977-78	89,682	2,595	1,676	5,544	112,640	29,659	671	242,467
1978-79	45,109	2,629	2,210	8,494	125,181	12,785	1,303	197,711
1979-80	54,664	3,303	2,381	14,145	134,422	14,520	894	224,329
1980-81	63,406	3,036	2,697	16,248	148,170	18,023	1,332	252,912
1981-82	66,392	2,936	2,957	12,420	143,922	21,413	2,270	252,310
1982-83	74,498	3,748	3,703	9,682	142,980	24,415	2,010	261,036
1983-84	80,822	4,398	4,279	11,218	146,169	32,155	2,635	281,676

NOTE: Includes all governmental fund types.

COUNTY OF CONTRA COSTA
PROPERTY TAX RATE
ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year	County	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	County-wide Rate (1)	Total
1974-75	2.7451	.5753	.6164	.9251	6.4809	.9882		12.3310
1975-76	2.8220	.6476	.6004	.8528	6.1698	.9550		12.0476
1976-77	2.7130	.6212	.5509	.9246	5.9402	.9643		11.7142
1977-78	2.4950	.5672	.5516	.8270	5.8911	.9357		11.2676
1978-79 (1)		.0202	.1089	.3651	.4311	.0613	4.0000	4.9866
1979-80		.0195	.0900	.3240	.4136	.0995	4.0000	4.9466
1980-81		.0200	.1033	.3260	.3640	.1008	4.0000	4.9141
1981-82 (2)		.0042	.0272	.0703	.0508	.0231	1.0000	1.1756
1982-83		.0037	.0227	.0633	.0356	.0253	1.0000	1.1506
1983-84		.0034	.0192	.0641	.0353	.0252	1.0000	1.1472

NOTE: (1) In June, 1978, California voters approved "Proposition 13" which restricted the taxing power of local government agencies. Individual agencies can no longer establish their own property tax rates, except for voter approved indebtedness. Instead, a County-wide rate is levied with the proceeds distributed to all agencies according to formulas specified by the State Legislature. The County-wide rate is 1% of full cash value.

(2) Beginning with fiscal year 1981-82, State law was changed to require that property be assessed at full cash value. Prior to this, State law required that property be assessed at 25% of market value.

COUNTY OF CONTRA COSTA
PROPERTY TAXES
ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
000'S

Fiscal Year	County	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	Totals
1974-75	$ 68,812	$ 14,467	$ 15,932	$ 22,960	$ 162,096	$ 30,290	$ 314,557
1975-76	80,688	18,218	17,861	24,184	175,950	32,721	349,622
1976-77	88,085	20,067	24,638	29,428	192,966	37,056	392,240
1977-78	94,251	21,360	28,045	30,861	219,623	43,682	437,822
1978-79	41,230	9,937	20,756	21,864	104,306	24,931	223,024
1979-80	48,792	19,713	24,824	25,276	79,203	34,125	231,933
1980-81	59,200	24,752	29,551	28,782	91,507	38,947	272,739
1981-82	67,197	26,314	35,837	32,640	96,285	42,998	301,271
1982-83	77,580	31,998	38,952	31,710	103,038	47,611	330,889
1983-84	84,912	33,116	38,552	34,578	107,691	52,675	351,524

NOTE: (1) This schedule shows the property tax levies by major group of taxing agencies

COUNTY OF CONTRA COSTA
PROPERTY TAX LEVIES AND DELINQUENCIES

Fiscal Year Ended June 30	Total Current Year Tax Levy	Portion of Current Levy Delinquent at June 30	Percentage of Current Levy Delinquent at June 30	Total Delinquent Taxes at June 30 for all Years	Tax losses Reserve Fund at June 30	Reserve as a Percentage of Delinquent Taxes
1950-51	$ 17,583,876	$ 247,111	1.41 %	$ 257,080	$ 13,580	5 %
1951-52	20,624,560	274,692	1.33	397,800	36,190	9
1952-53	23,877,296	280,576	1.18	489,820	68,360	14
1953-54	26,731,104	331,242	1.24	574,820	120,140	21
1954-55	30,273,602	403,795	1.33	691,720	171,980	25
1955-56	34,851,422	420,162	1.21	731,050	253,430	35
1956-57	43,912,075	565,671	1.29	916,902	340,907	37
1957-58	48,149,493	699,063	1.45	1,113,541	449,106	40
1958-59	52,428,585	662,735	1.26	1,063,646	579,517	54
1959-60	57,040,391	782,912	1.37	1,252,733	704,943	56
1960-61	62,747,991	1,075,908	1.71	1,565,990	852,591	54
1961-62	69,758,799	1,477,292	2.12	2,077,745	1,033,004	50
1962-63	75,445,212	1,681,326	2.23	2,381,620	1,299,451	55
1963-64	82,651,311	1,855,826	2.25	2,860,026	1,574,906	55
1964-65	93,816,302	2,087,466	2.23	3,042,822	1,845,611	61
1965-66	106,503,915	2,185,307	2.05	3,592,116	2,205,664	61
1966-67	122,061,876	2,622,948	2.15	4,134,226	2,553,920	62
1967-68	137,110,673	2,457,460	1.79	4,346,243	2,980,736	69
1968-69	152,375,816	2,405,830	1.58	4,427,702	3,425,401	77
1969-70	168,953,366	3,694,654	2.19	6,255,502	3,802,652	61
1970-71	201,084,408	3,666,637	1.82	7,277,849	4,310,968	59
1971-72	223,579,827	4,058,140	1.82	8,174,270	4,965,476	61
1972-73	235,709,379	3,896,245	1.65	8,721,833	5,645,668	65
1973-74	239,381,720	3,749,301	1.57	8,820,144	6,692,028	76
1974-75	261,860,435	5,283,952	2.02	10,876,984	7,515,195	69
1975-76	290,128,126	5,120,237	1.76	11,678,432	8,612,344	74
1976-77	331,632,809	4,728,220	1.43	11,167,061	10,073,672	90
1977-78	373,950,185	5,943,840	1.59	12,270,176	11,614,986	95
1978-79	196,482,131	3,501,345	1.78	9,313,032	10,132,029	109
1979-80	202,823,519	4,911,417	2.42	10,040,343	10,206,725	102
1980-81	237,630,961	7,195,889	3.03	12,244,759	7,213,929	59
1981-82	264,897,190	10,557,491	3.99	17,041,514	8,700,583	51
1982-83	294,757,661	10,281,578	3.49	19,398,576	11,158,615	58
1983-84	319,869,578	9,216,399	2.88	18,963,037	14,330,673	76

COUNTY OF COSTA COUNTY
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

	SECURED		UNSECURED		TOTAL		
Fiscal Year	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio of Assess to Estimated Actual
1974-75	$ 2,326,972,411	$ 9,307,889,644	$ 156,618,517	$ 626,474,068	$ 2,483,590,928	$ 9,934,363,712	25%
1975-76	2,626,719,353	10,506,877,412	191,829,288	767,317,152	2,818,548,641	11,274,194,564	25%
1976-77	2,990,010,470	11,960,041,880	207,674,196	830,696,784	3,197,684,666	12,790,738,664	25%
1977-78	3,487,016,051	13,948,064,204	226,092,651	904,370,604	3,713,108,702	14,852,434,808	25%
1978-79	3,823,797,632	15,295,190,528	255,409,097	1,021,636,388	4,079,206,729	16,316,826,916	25%
1979-80	4,106,852,283	16,427,409,132	267,755,614	1,071,022,456	4,374,607,897	17,498,431,588	25%
1980-81	4,524,135,584	18,096,542,336	199,012,674	796,050,696	4,723,148,258	18,892,593,032	25%
1981-82	20,736,157,627	20,736,157,627	912,039,796	912,039,796	21,648,197,423	21,648,197,423	100%
1982-83	23,380,025,190	23,380,025,190	1,073,430,789	1,073,430,789	24,453,455,979	24,453,455,979	100%
1983-84	25,637,835,196	25,637,835,196	1,081,850,508	1,081,850,508	26,719,685,704	26,719,685,704	100%

NOTE: Effective with fiscal year 1981-82, State law required that property be assessed at 100% of full value.

COUNTY OF CONTRA COSTA
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS

Year	Construction Valuation (000's) (1)		New Dwelling Units (1)		Bank Deposits (2) (000's)	Property Values (000's)			
	Residential	Non-Residential	Single Family	Multiple Family		Residential	Commerical	Industrial	Land
1974	$ 145,292	$ 63,111	3,269	768	----	$ 5,453,966	$1,244,776	$2,929,644	$306,972
1975	158,873	75,799	3,797	517	----	6,031,694	1,431,823	3,506,275	304,403
1976	298,730	58,642	6,122	1,026	$ 1,614,559	6,979,906	1,545,121	3,949,780	315,931
1977	424,604	101,762	9,059	1,345	1,729,853	8,480,740	1,730,309	4,325,029	316,357
1978	284,976	130,012	4,993	1,415	2,004,547	9,437,653	1,882,962	4,668,244	327,968
1979	327,107	129,187	5,608	781	2,244,722	10,248,831	2,103,312	4,773,572	372,717
1980	306,175	158,804	4,566	854	2,423,862	12,021,357	2,104,635	4,352,853	413,748
1981	227,924	205,905	2,523	585	2,670,070	13,824,539	2,439,752	4,924,965	458,941
1982	201,256	218,496	1,930	858	2,943,976	15,254,183	2,913,841	5,786,986	498,446
1983	432,288	362,940	4,588	1,968	3,497,303	16,228,316	3,364,275	6,617,798	509,297

Source: (1) "California Construction Trends", Security Pacific National Bank

(2) "Branch Directory and Summary of Deposits", Decision Research Sciences Incorporated.
Totals by County for years prior to 1976 are not available

COUNTY OF CONTRA COSTA
COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 1984

Assessed Value	$	26,719,685,704
Debt Limit Five Percent of Assessed Value *		1,335,984,285
Amount of Debt Applicable to Debt Limit		
Total Bonded Debt		None
Assets in Debt Service Fund		None
Total Amount of Debt Applicable to Debt Limit		None
Legal Debt Margin	$	1,335,984,285

* Note: Section 29909 of the California Government Code limits General Obligation Bond indebtedness to five percent of the total assessed valuation of all real and personal property within the county.

COUNTY OF CONTRA COSTA
COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT

Full Cash Value (1983-84)		$ 26,719,685,704
Population		693,700 (1)

	Debt Applicable July 18, 1984 (2)	
	Percentage	Amount
Contra Costa County	100.000%	----
Contra Costa County Juvenile Facilities Corp. (3)	100.000	$ 1,485,000
Contra Costa County Public Facilities Corp. (3)	100.000	23,465,000
Bay Area Rapid Transit District	30.921	173,443,619
East Bay Municipal Utility District	43.905	52,929,672
San Ramon Valley Unified School District	100.000	13,854,000
Other School Districts and School Building Corporations	100.000 (4)	15,701,496
City of Richmond General Fund Obligations	100.000	22,025,000
City of Concord and General Fund Obligations	100.000	15,937,000
Other Cities and City Authorities	100.000	12,428,000
Hospital Districts and Hospital Authorities	100.000	20,400,000
Sanitary Districts	100.000	18,894,000
County Water Districts	100.000	7,962,000
Other Special Districts	100.000 (4)	10,590,322
1915 Act Assessment Bonds	100.000	49,214,510
TOTAL GROSS DIRECT AND OVERLAPPING BONDED DEBT		$438,329,619
Less: East Bay Municipal Utility District (100% self-supporting)		52,929,672
Self-supporting water bonds		12,264,430
TOTAL NET DIRECT AND OVERLAPPING BONDED DEBT		373,135,517

	Ratio to	
	Full Cash Value	Per Capita
Direct Bonded Debt (Includes County Lease Revenue Obligtions)	.09%	$ 36
Total Gross Direct Bonded and Overlapping Debt	1.64	632
Total Net Direct Bonded and Overlapping Debt	1.40	538
Full Cash Value	--	38,518

(1) January 1, 1984, State Department of Finance estimate.
(2) Excludes sales, if any, between June 1, 1984 and July 19, 1984. Also excluded revenue bonds, mortgage revenue bonds, refunding bonds, tax allocation bonds, and amounts payable under State water contracts.
(3) A County lease rental obligation.
(4) Various, mostly 100 percent.

COUNTY OF CONTRA COSTA
DEMOGRAPHIC STATISTICS
POPULATION

Jurisdiction	Date of Incorporation	1930	1940	1950	1960	1970	Special Census 1975	1980	1984
Antioch	February 2, 1872	3,563	5,106	11,051	17,305	28,060	33,215	43,559	46,550
Brentwood	January 1, 1948	--	--	1,729	2,186	2,649	3,662	4,434	5,150
Clayton	March 18, 1964	--	--	--	--	1,385	1,790	4,325	4,490
Concord	February 2, 1905	1,125	1,373	6,953	36,208	85,164	94,673	103,251	105,000
Danville	July 1, 1982	--	--	--	--	--	--	--	27,550
El Cerrito	August 20, 1917	3,870	6,137	18,011	25,437	25,190	22,950	22,731	23,250
Hercules	December 15, 1900	392	343	343	310	252	121	5,963	7,300
Lafayette	July 22, 1968	--	--	--	--	20,484	19,628	20,879	22,550
Martinez	April 1, 1876	6,569	7,381	8,268	9,604	16,506	18,702	22,582	25,300
Moraga	November 13, 1974	--	--	--	--	--	14,418	15,014	14,850
Pinole	June 25, 1903	781	934	1,147	6,064	13,266	15,337	14,253	14,550
Pittsburg	June 22, 1903	9,610	9,520	12,763	19,062	20,651	24,347	33,034	38,600
Pleasant Hill	November 14, 1961	--	--	--	--	24,610	25,398	25,124	27,350
Richmond	August 7, 1905	20,093	23,642	99,545	71,584	79,043	70,126	74,676	76,900
San Pablo	April 26, 1948	--	--	14,476	19,687	21,461	19,392	19,750	21,200
Walnut Creek	October 19, 1914	1,014	1,578	2,420	9,903	39,844	46,034	53,643	57,300
Total Incorporated		47,017	56,014	176,706	217,350	378,565	409,793	463,218	517,890
Unincorporated		31,591	44,436	122,278	191,680	177,240	173,036	194,034	175,810
TOTAL COUNTY		78,608	100,450	298,984	409,030	555,805	582,829	657,252	693,700

Source: U.S. Census; 1930-1980; State Department of Finance; 1975 and 1984

COUNTY OF CONTRA COSTA
DEMOGRAPHIC STATISTICS
AVERAGE DAILY ATTENDANCE BY SCHOOL DISTRICT

	1974-75	1975-76	1976-77	1977-78	1978-79 (1)	1979-80	1980-81	1981-82	1982-83	1983-84
ELEMENTARY SCHOOLS:										
Antioch Unified	6,418	6,454	6,473	6,538	6,441	6,524	6,475	6,575	6,716	6,693
Brentwood	1,265	1,222	1,342	1,291	1,123	1,143	1,192	1,231	1,276	1,265
Byron Union	259	275	291	320	327	343	359	365	368	354
Canyon	28	36	36	38	28	25	23	27	34	32
John Swett Unified	1,241	1,242	1,239	1,240	1,236	1,231	1,226	1,181	1,183	1,196
Knightsen	284	367	457	460	255	250	224	211	209	216
Lafayette	3,736	3,741	3,635	3,392	2,977	2,850	2,712	2,634	2,616	2,553
Martinez Unified	2,865	2,845	2,678	2,520	2,223	2,128	2,011	2,016	2,018	1,998
Moraga	2,793	2,787	2,649	2,469	2,199	2,049	1,921	1,758	1,650	1,527
Mt. Diablo Unified	30,828	29,998	28,907	28,309	24,842	23,668	22,438	21,345	20,792	20,234
Oakley Union	897	956	895	841	820	869	973	990	1,053	1,175
Orinda Union	2,811	2,687	2,612	2,500	2,309	2,206	2,014	1,901	1,777	1,690
Pittsburg Unified	4,173	4,335	4,359	4,415	4,194	4,243	4,359	4,501	4,769	4,821
Richmond Unified	25,325	24,247	22,887	21,812	20,899	19,464	19,125	18,912	18,659	18,555
San Ramon Valley Unified	8,422	8,660	8,977	9,520	9,423	9,503	9,656	9,570	9,340	8,962
Walnut Creek	3,621	3,460	3,358	3,164	2,883	2,634	2,446	2,353	2,334	2,233
County Special Schools	377	466	365	413	434	130	507	523	373	397
Juvenile Hall	56	52	53	33	32	58	79	72	94	64
Total	95,399	93,830	91,213	89,275	82,645	79,318	77,740	76,165	75,261	73,965
HIGH SCHOOLS:										
Acalanes Union	8,140	8,271	8,290	8,167	6,747	6,690	6,530	6,164	5,878	5,829
Antioch Unified	2,710	2,778	2,865	2,970	2,725	2,840	2,796	2,791	2,790	2,908
John Swett Unified	650	675	686	639	631	590	554	500	480	482
Liberty Union	1,186	1,261	1,293	1,387	1,281	1,327	1,353	1,365	1,341	1,395
Martinez Unified	1,609	1,862	2,490	2,184	1,587	2,014	1,987	1,960	1,959	1,895
Mt Diablo Unified	16,061	16,864	16,808	15,341	13,346	14,444	13,187	12,983	12,499	12,302
Pittsburg Unified	2,144	2,252	2,342	2,323	2,295	2,272	2,343	2,251	2,369	2,306
Richmond Unified	11,651	11,666	11,425	10,977	10,444	9,518	9,339	9,087	8,719	8,708
San Ramon Valley Unified	3,956	4,171	4,443	4,718	4,528	4,691	4,687	4,663	4,813	4,939
County Special Schools	124	142	158	339	323	389	316	273	246	215
Juvenile Hall	274	254	249	289	225	335	425	482	486	359
Regional Occupation Program	479	493	379	788	838	1,009	1,280	1,680	1,914	2,099
Total	48,984	50,689	51,428	50,122	44,970	46,119	44,797	44,199	43,494	43,437
COMMUNITY COLLEGE:	19,518	21,112	20,786	19,800	18,053	18,693	18,812	19,400	19,069	16,816
TOTAL ALL SCHOOLS	163,901	165,631	163,427	159,197	145,668	144,130	141,349	139,764	137,824	134,218

NOTES: (1) Most districts curtailed or eliminated Summer School and Adult Education for the year 1978-79. Since then, Adult Education has been reinstated, but Summer School has not.

COUNTY OF CONTRA COSTA
TEN PRINCIPAL TAXPAYERS
JUNE 30, 1984

TAXPAYER	TYPE OF BUSINESS	1983-84 SECURED ASSESSED VALUATION	% OF TOTAL SECURED ASSESSED VALUATION
Chevron	Petroleum Refining	$ 1,457,926,814	5.97
PG&E	Utility	1,020,406,746	4.18
Shell Oil Company	Petroleum Refining	571,539,511	2.34
Pacific Bell	Utility	444,028,930	1.82
Tosco Corp	Petroleum Refining	297,624,894	1.22
Union Oil Company	Petroleum Refining	228,141,667	.94
Dow Chemical	Chemical Manufacturing	162,108,382	.66
U.S. Steel	Steel Manufacturing	156,764,242	.64
C & H Sugar	Sugar Refining	82,615,027	.34
Louisiana Pacific	Fiberboard Products	79,431,837	.33
		4,500,588,050	18.44

COUNTY OF CONTRA COSTA
MISCELLANEOUS STATISTICS

GEOGRAPHICAL LOCATION: Contra Costa County is located near San Francisco in the Bay Area. It is bordered by San Franciaco Bay and San Pablo Bay on the West, by Suisun Bay and the Sacramento and San Joaquin Rivers on the North, by the delta country of San Joaquin County on the East and by Alameda County on the South.

ALTITUDE: Sea Level to 3,849 feet

AREA OF COUNTY: 732.6 square miles of land and 73.3 square miles of water.

COUNTY SEAT: Martinez, California

FORM OF GOVERNMENT: General Law County, governed by a five member Board of Supervisors. Contra Costa County is one of the original 27 counties established when California became a state in 1849.

	NOVEMBER 1984 GENERAL ELECTION	JUNE 1984 PRIMARY ELECTION	NOVEMBER 1980 GENERAL ELECTION
REGISTERED VOTERS	427,593	380,311	358,560
NUMBER VOTING	318,358	185,524	291,155
PERCENT VOTING	74.5	48.78	81.20

ROADS: 1019 miles of County maintained streets and roads in the unincorporated areas.

COUNTY EMPLOYEES AT JUNE 30:

YEAR	NUMBER OF EMPLOYEES	PERCENT OF INCREASE (DECREASE)	NUMBER OF EMPLOYEES PER THOUSAND OF POPULATION
1970	4669		8.4
1971	5194	11.2	9.1
1972	5351	3.0	9.4
1973	5541	3.6	9.6
1974	5597	1.0	9.7
1975	6091	8.8	10.4
1976	6006	(1.4)	10.0
1977	6041	.6	9.8
1978	6351	5.1	10.0
1979	5933	(6.6)	9.2
1980	5960	.5	9.1
1981	6052	1.5	9.2
1982	6063	.2	9.1
1983	5915	(2.4)	8.7
1984	5743	(2.9)	8.3